

**It's that time again!**  
The time has arrived for students to begin working on income tax forms.

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## Southern sports

Lady Lions reach District 16 championship round.

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Friday,  
February 26, 1982

# The Chart

Vol. 42, No. 17

Missouri Southern State College, Joplin, Mo. 64801

Free on Campus

## Regents hesitate but give partial yes

Missouri Southern's Board of Regents voted to increase incidental fees to \$290 per semester at Thursday morning's continued meeting.

President Donald Darnton had submitted a \$305 figure to Regents last Friday. The Board asked the college's budget committee to reconsider the proposal.

Also adopted yesterday was the raising of the book rental fee from \$40 to \$45. Students will receive a \$15 refund fee instead of \$20.

Reducing the proposed tuition fee by \$15 will leave the college approximately a \$100,000 deficit. Increasing the book rental charges will cut that figure to \$30,000-\$35,000. The budget committee will consider several other areas for possible trimming.

The areas include faculty and

staff salaries, library acquisitions, equipment purchases, elimination of faculty and staff positions, reductions in night classes, a freeze on vacancies, reductions in the athletic program, a consolidation and restructuring of the administrative organization, and reductions in health care and travel funds.

Regent Glenn Wilson had proposed a \$280 tuition fee at last Friday's meeting. That figure would leave the college with a \$165,000 deficit.

"There are several institutions that are well above the \$305 figure," Darnton told the Board. "We do not have any fat left in the budget we can deal with."

Darnton spoke briefly about each possible reduction during the meeting.

Darnton defended the budget committee's recommendation of a \$305 incidental fee opposed to the \$280 figure.

"It would mean only a \$6 per month difference to the students. That's a relatively small amount, but it means \$165,000 to the college."

"That will cut right at the core of our institution. There are some things we can do. But I don't see any way we can live with the \$280 fee and provide service to the same number of students that want to come here."

Said Wilson, "The students would rather pay extra tuition than face cutbacks in their football and basketball teams."

William Putnam, Jr., the only Regent who supported Darnton's proposal last week said that "no

one wins with this budget proposal. The alternatives President Darnton gave us today are unacceptable."

"Extracurricular activities are extremely important and crucial to later life. I would hate to see us curtail any extracurricular activities. We still offer a quality education for a below-average price. I think we need the full amount of the increase."

Anthony Kassab, who was absent Friday, said that "students do not live on books alone. I support President Darnton's position. We're going to have to move upward from the \$280 figure."

Added Wilson, "\$280 is too much of a cut; it wouldn't do the job. We need a figure somewhere in between."

The Board then voted on an in-

cidental fee of \$305. Putnam had made the motion last Friday. It failed by a 2-1 vote, with Wilson and Kassab against the proposal.

"Should the Board approve less than \$305," said acting president Jerry Wells, "the deficit needs to be allocated among those areas President Darnton mentioned. No one would suggest cutting the entire athletic program."

Wilson then proposed the \$290 figure. Darnton was asked by Kassab if it would be sufficient.

"I will keep the place open," he said. "That's what you hired me for. I may need some particular help, though, from the Board. We still don't know what the Governor and Legislature will do to us."

Putnam asked if the tuition fee could be raised between semesters if necessary. Darnton said that it

was "not desirable, but not illegal."

Dr. Merrell Junkins, serving as the faculty liaison, expressed concern that faculty would not receive 10 percent salary increases.

"Traditionally, the easiest place to cut has been faculty salaries. We don't even have the 10 percent increase yet. We're dangerously close to pricing ourselves out of the market. Keep that in mind."

Kassab asked if the proposed increase in faculty salaries could be kept intact.

"What I've heard from you is 'don't touch that,'" said Darnton. "I'll remember that."

Wells agreed, but said that it was subject to the final amount the Legislature appropriates for Southern.

## Items that may be cut...

Possible areas of budget cuts were explained yesterday by President Donald Darnton:

On library acquisitions: "It would mean two straight years without any acquisitions. We will be evaluated by NCATE this spring. It's automatic we would not be accredited on that condition."

On elimination of faculty positions: "We went back over all the people who were in their first year here. If we eliminated these positions, it might mean dropping programs. We have an obligation to those students already enrolled in those programs."

"Cuts could be made in other programs that would make up the revenue. I would have no alternative but to reduce enrollment."

On reductions in night classes: "Evening students are the most dedicated and motivated. They would have no other alternatives if we reduced or eliminated classes. To drop our evening program would mean that we weren't serving the community and meeting our obligations."

On a freeze on vacancies: "Vacancies usually occur in those areas where demand for courses is the greatest. We would not automatically fill each vacancy; each one would be evaluated."

On reductions or eliminations in the athletic program: "Over 350 students participate in intercollegiate athletics at Missouri Southern. A large portion of that group would leave. The college has its name in front of the public with athletics. It's part of our recruiting."

"The decision needs to be made after the Long Range Planning Committee's review of all programs. The 1982-83 athletic schedules will all be reduced by 10 percent."

On consolidation and restructuring of the administrative organization: "Again, we need more information to evaluate that."

On reductions of health center and physician service: "It's an area of potential savings, but we're already at a minimum level."

On reductions of faculty travel funds: "These are less than \$20,000. The funds that are available don't cover all the travel expenses. It's a symbol that the college has an interest in the professional development of faculty members."

On increasing book rental charges: "The cost of books is obviously going up. Renting books is a bargain for the students, there's no question. I had never heard of a book rental system before coming to Missouri Southern."



Markman Photo What a difference a day makes when talking about Missouri weather. Students built snowmen one day and sunbathed the next. Then it was back to 40 degree temperatures.



## NEA seeks dialogue

Missouri Southern's chapter of the National Education Association has set its goal for better communication with the Board of Regents.

President Robert Markman once again suggested that each NEA member contact Missouri legislators to voice support of the collective bargaining bill.

Markman also stressed the importance of lobbying Regents. The group worked on the development of a newsletter to be distributed with a February, 1981 copy of "Something Better," Missouri NEA's newsletter.

"Something Better" contains a two-page story dealing with last year's dispute over the evaluation system. The newsletter would contain grievances against the administration.

Several members attempted to formulate a method of securing a copy of the management audit made last year.

Debra Harker, Uniserv director of NEA, said that the legal case against the evaluation system was being studied.

"We are interested in getting the NEA a meaningful role in the governance of the college," said Markman.

## Senate rejects K.A. resolution

A motion to suspend the rules for a Kappa Alpha resolution was defeated at the Student Senate meeting Wednesday night.

Kappa Alpha had submitted a resolution for \$1,750 to help defray expenses for its upcoming Dance-a-Thon. The event, a fund raiser for Muscular Dystrophy, had been supported by the Senate in previous years.

The funds were requested by Kappa Alpha on the grounds that the Dance-a-Thon would be an activity for all students. It would improve the image of Missouri Southern and could be used as a recruitment tool, KA's argued.

Finance Committee recommended that \$250 of the \$1,750 requested be appropriated. A motion

to suspend the rules in order to appropriate the full amount did not receive the necessary three-fourths vote.

Representative David Gaumer moved to table the motion until the Senate's next meeting.

The Senate discussed the motives for allocating funds to various organizations. "This is about the time it hit us last year," said president Linda Wilson. "All the organizations started asking us for money."

Dr. Glenn Dolence, dean of students, added: "As a student senate, we need to look at all sides and not just spend money because we've got it."

"When I pay my activity fee," said senator Ivy Pugh, "I expect to

get that money back through the organizations I'm involved in. We have a large variety of students and you can't please anyone, but you have to try to benefit as many as you can."

The Senate's balance of funds is estimated at \$7,000. All the student activity fees have not been received.

Eve Gabbert reported that the Academic Policies Committee had discussed the faculty drop policy and the addition of a dental hygiene course.

Pat Bosco, key speaker for the high school leadership conference, gave a presentation to Senate members after the meeting. The leadership conference was held on campus Thursday.

## Southern may lose another \$100,000

JEFFERSON CITY — Missouri Southern would lose another \$100,000 from its operating budget for fiscal year 1983, under a proposal emerging from the Missouri House of Representatives budget committee.

That \$100,000 is taken from Gov. Bond's recommendation of \$6.3 million. It is on the governor's recommended appropriation that Missouri Southern's administrators have prepared a tentative budget for next year.

Marvin Proffer, chairman of the House budget committee, has said, however, that his committee will slash some \$51 million from the governor's total state budget for next year and that about \$5.6 million will be lopped off the governor's recommendations for higher education.

Any new or expanded program the governor has recommended will be cut, said Proffer, all this being based on the legislature's feeling that state revenue will increase

by only 9 percent, instead of the 10.7 percent growth estimated by the governor.

The Chart projected in December that state revenues could grow by only 8 percent, and if that were to happen, another \$1 million could be slashed from state colleges and universities.

Proffer, a Democrat from Jackson, who has a son attending Missouri Southern, has recommended a \$50 million pay increase package for state employees and college and university employees.

## A special letter...

The following is a letter to the campus. It is a special letter, however, and that's why it does not appear in a normal letter-to-the-editor column in the news-paper. It belongs on page 1, though all the reasons why can't be told:

To the Campus:

This is to say thank you for the opportunity to enroll in such a fine, outstanding college.

You gave me the opportunity to fulfill my every dream and wish. Everyone, from counselors to teachers to other students made it a beautiful and fulfilling wish come true.

Not one thing and not one person at this school have caused me to drop out. It's just myself. Due to family health problems, I'm no longer able to attend and won't be able to return.

I wish to thank Myrna Dolence, Dr. Griffin, Mr. Marion, Coach Evans, Mrs. Grimm, Mr. Hess, Pam Walker, Larry Karst, Dr. Glenn Dolence, the Financial Aid Office, the Library staff, the Lion's Den staff, Mr. Fowler, Mr. Cole, Dr. Land, Mrs. Connie Anderson, and Kathy Lay.

Each of you either gave me help, advice, encouragement, and very interesting lectures and class time which I take with me for always.

May you keep striving to fulfill each student's needs and drives. You all work long, impossible hours and have tremendous responsibilities. I wish to be one student who says you all do a great job, and even when the day's troubles get a bit too much and the hours are long, you still have a smile and plenty more of good advice.

Keep up the good work at Southern. You all are terrific trouper and a real asset to the community and even the world. Yes, even the world. For not all the graduating students will stay in the surrounding areas, and therefore, the college gives back much more than is asked of it.

The students take with them pride and knowledge and even social graces that they can relate to others.

My hat's off to you and everyone at MSSC.

A Student of Dedication



## Regents discuss, but take no action

Discussion concerning the proposed \$50 increase in student incidental fees ended last Friday's Board of Regents meeting.

William Putnam Jr. asked the college's administration to let the Board know "what the options are." He requested that the 10-member budget committee reconsider its proposals.

Regent Glenn Wilson was opposed to the 19.6 percent increase in student fees.

"I feel that if we price ourselves too high, we'll send our students away," he said. "I propose a \$25 increase, which would make fees \$280."

"A fee of \$305 is too much to tax our students. I think we can give them a quality education without that great of an increase."

President Donald Darnon said that the reduction in tuition would take at least \$160,000 out of the college's 1982-83 budget.

"I don't believe we could still offer students the same quality of education," he said. "We would have to limit our enrollment to do that. If we didn't, it could lead to a dissatisfaction among students of our educational services. Our figure isn't out of line with other institutions."

Jerry Wells, acting as president of the Board in Ray Grace's absence, said that he may not agree on a \$280 figure, but was "rather reluctant to approve \$305."

Dr. Merrell Junkins, serving as the faculty liaison, informed the Board that it was "a very bad time to add an academic position (in Business Administration)."

"It's encouraging the rich to get richer and the poor to get poorer. We need to carefully determine where we can reduce services."

The Regents also discussed the

proposed 10 percent pay increase for faculty and staff members.

"I would like to know what other institutions are paying their faculty," said Putnam. "My feeling is that we ought to be above average. I'm in favor of 10 percent."

Wilson said that the administration had to look at where the college's resources were needed the most. "It's very hard for this Board to determine that."

Said Putnam, "This budget doesn't help anybody. It hurts the whole school. We're just trying to make it less painful."

Approved on a one-year trial basis was the increase from \$2 to \$5 for dropping or adding courses.

"This increase met with the most opposition from the students I talked to," said Deb Peters, serving as the student liaison. "They felt processing fees had not gone up enough to warrant the increase."

Dr. Floyd Belk, vice president for academic affairs, said that the \$3 increase would make students "think a little more" when filling out their schedules.

"I realize we need money," said Regent Loren Olson, "but it sounds like we're nickeling and diming our students to death."

Junkins then recommended that the increase be on a temporary basis, and re-evaluated at a later date. Darnon set this period to be one year.

The Board agreed to increase room and board fees from \$650 to \$655 per semester and student activity fees from \$10 to \$15 per semester.

Due to the fact that only four members were present, college attorney Herb Van Fleet recommended that all proposals needed to pass unanimously.



Greg Holmes Photo

Despite the fact that construction lags three months behind schedule, some students seem to have given workers a hand to keep them a leg up at the multi-purpose building site.

## Enrollment for mid-term classes to start

A variety of freshman level, general education courses will be available during off-schedule mid-term classes which begin Monday, March 8.

Enrollment for the classes will be March 4-5 in the Billingsly Student Center. Offering of any listed course is dependent upon the availability of faculty and class size.

Scheduled are these classes: Comm. 100—Speech Techniques, 2-2:50 D, H-209, Mrs. Short. Eng. 102—Freshman Comp. II,

1-1:50 D, Dr. Harder.

Eng. 181—Masterpieces of World Literature, 1-1:50 D, H-212, Dr. Preble.

LS 100—Library Orientation, 2-2:50 TTh, L-316, Staff.

Math 030—Intermediate Algebra, 2-2:50 D, RH-108, Staff.

Math 110—Introduction to College Mathematics, 3-3:50 D, RH-108, Staff.

MS 112—Military Team Skills\*, 12-12:50 MW, PA 117, Capt. Rousselot.

MS 112—Military Team Skills\*,

12-12:50 TTh, PA 117, Capt. Rousselot.

(Students enrolling in these prior two courses must enroll in a lab for two consecutive hours, and they must consult the day schedule for the times available.)

PSC 120—Govt. US State & Local, 2-2:50 D, H-215, Mrs. St. Clair.

Psy 100—General Psychology, 12-12:50 D, TH-212, Dr. Volskay.

Psy 105—Self-Awareness Career Development, 9-9:50 MW, H-114, Mr. Vermillion.

Psy. 105—Self-Awareness Career Development, 11-11:50 TTh, H-114, Mr. Vermillion.

TH 122—Theatre Lab, two consecutive hours between 9-12 TTh, Stage, Mrs. Bowman, Mr. Claussen.

TH 122—Theatre Lab, two consecutive hours between 1-4 TTh, Stage, Mrs. Bowman, Mr. Claussen.

LS 100—Library Orientation, 2-2:50 MW, L-132, Staff.

Mus 105—Applied Music, arranged.

## Staff surveys reasons for library use

Robert Mammen, chairman of the Learning Resources Center Committee, reported the findings of a questionnaire given to users of the Library and Instructional Media Center.

The results will be used by the LRC staff to determine future plans to best serve those using the facilities at Missouri Southern. The information will also become a part of the upcoming NCATE evaluation the college is undergoing.

The questionnaire was conducted Feb. 10-17, with 345 people surveyed.

I. Reasons for visiting LRC — attend class, 48 (13.91 percent); use copy machine, 37 (10.72); quiet study, 185 (53.62); use library, 191 (55.36); use IMC, 54 (15.65).

II. Respondent — student, 321 (93.04 percent); faculty, 10 (2.89);

other, 9 (2.60).

III. Respondent — Caucasian, 317 (91.88 percent); Negro, 2 (0.57); Spanish-American, 1 (0.28); American Indian, 10 (2.89); other, 3 (0.86).

IV. Frequency of LRC use — almost daily, 101 (29.27 percent); several times a week, 98 (28.40); about once a week, 44 (12.75); several times a month, 45 (13.04); seldom, 47 (13.62); this is my first time, 2 (0.57).

V. Why do you not use the LRC? — library use not requested, 117 (33.91); cannot easily find materials, 40 (11.59); do not have enough time, 58 (16.81); not conducive to quiet study, 28 (8.11); use other libraries, 18 (5.21).

VI. Professors encourage LRC use — agree, 237 (68.69 percent); disagree, 65 (18.84).

VII. Experience in looking for materials in LRC — usually find desired material, 217 (62.89 percent); sometimes find desired material, 101 (29.27); rarely find desired material, 9 (2.60).

VIII. LRC should provide: — additional copy machines, 68 (19.71 percent); another book return on campus, 124 (35.94); typewriters and typing area, 196 (56.81); more quiet study areas, 90 (26.08); information/reference desk, 46 (13.33); other, 49 (14.20).

IX. LRC hours — longer hours Sunday and closed Saturday, 58 (16.81 percent); longer hours Saturday and closed Sunday, 36 (10.43); close at 9 p.m. Monday-Thursday and open longer during finals, 64 (18.55); close at 9 p.m. Monday-Thursday and open longer during weekends, 81 (23.47); hours remain the same, 126 (36.52).

## Schools receive extra payment

JEFFERSON CITY — Missouri public schools would receive an extra state payment this year under a bill given unanimous approval by the Senate.

The measure, which has already passed the House, has been sent to the Governor for final approval.

The added payment would make up about \$100 million in state aid to schools that was withheld by the Governor last fall because of cash flow problems. The bill authorizes the state to make a fifth payment, in addition to the normal four, to replace the delayed funding.

Appropriations Chairman Senator Edwin L. Dirck, D-St. Ann, handled the proposal in the Senate and said the payment could not be made legally without passage of the measure. "We have an obligation to our public schools to provide the late funds as soon as possible," he said.

Other provisions of the bill

change the state payment schedule for public schools from quarterly to monthly in an effort to avoid similar cash flow difficulties in the future. The monthly payments would begin with the next state fiscal year, which starts July 1.

Senator Dirck said school officials favored more frequent payments because it would help eliminate cash flow problems for school districts and reduce the need to seek outside loans to pay bills.

Dirck also pointed out that in 1974 the Legislature authorized the school payment schedule to be increased from three to four yearly payments to ease cash flow problems. He said a move to monthly payments would be an adjustment providing financial benefits to schools and the state treasury.

If signed by the Governor, the bill would become effective immediately.

## Placement Office announces March interviews

Four job interviews for March have been announced by the Missouri Southern Placement Office.

Interviewing Wednesday, March 10, will be Clyde Taylor of Lee Summit Public Schools, interviewing education majors.

On Thursday, March 11, Gene Stuart of the Western Insurance

Company will be interviewing computer science majors and any major interested in an insurance career. These are not selling positions but are salaried positions with a training period.

On Thursday, March 25, Bob Burton of Silver Dollar City will meet with any student interested

in a management career. Students do not have to be seniors. Those interested should contact the Placement Office.

Bill Scott and Dr. Keith Sovereign of the North Kansas City Schools will be here Wednesday March 31 to interview education majors.

To be eligible for interviews, ex-

cept for Silver Dollar City, one must be a graduate of the college or a May, 1982, graduating senior, and must have credentials on file in the Placement Office.

Interviews are conducted in the Placement Office, Room 207 of the Billingsly Student Center. Appointments may be made there.

## Private schools least effected

(CPS) — Private colleges—which are supposed to suffer the worst effects of the decade's enrollment declines and federal budget cuts—may be able to cope with federal cuts much better than public schools, according to a new study of financing for independent campuses.

Researchers James Henson and Pamela Tolbert, both of UCLA, found that private college and university administrators are typically more efficient in raising money. Because the private colleges rely less on federal money, the researchers reasoned that they could survive the loss of funding better than the public colleges.

## LRC gets census information

Detailed 1980 census information about Joplin and the surrounding area is now available at Spiva Library. The data has come from the Missouri State Data Center of which the Missouri Southern library is a coordinating unit.

A variety of population studies is available on the State, the City of Joplin, the counties of Jasper, Newton, Barton, and McDonald, and cities within those counties.

The kinds of data listed in the studies are population tabulations on age, race, sex, marital status,

household type, and household relationship.

Housing items tabulated include occupancy and vacancy status, rent, value, condominium status, number of rooms, and plumbing facilities.

The data is available to the public and may be of special interest to business and local government offices in the area. The material is located in the reference room on the main floor of Spiva Library.

## IN CONCERT

*Amy Grant*

JOPLIN

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Friday, February 26, 1982 8:00 PM

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# Filing easy for students

By Ava Majjala

The time has arrived for students and others to begin working on income tax forms. This process has been simplified by two separate forms, revenue services and public information.

Students should make themselves aware of what benefits they may receive because they are attending college. The many types of financial aid on campus are of most concern to students at this time. What is taxable, what should be claimed, and what is exempt because of student status are three of the major thoughts when filing.

Financial assistance such as student loans and grants are tax free. Students already pay interest on loans, so it is not required by the Internal Revenue Service to claim the money a student receives. The same is true with Veterans' Administration. Beneficiaries of V.A. are totally exempt from claiming any money they may receive. Money received from scholarships is not taxable if the money was received because of scholastic achievement or sports activities.

There are other persons on campus who must claim the benefits or earnings they receive. For exam-

ple, the Work Study Program of Missouri Southern can be claimed. If a student works for over one year, a small amount of money may be withheld from the check. It is a minimal amount and will be returned after filing has been completed. R.O.T.C. recipients must claim the money they receive because it comes from the government; this money is taxed.

Employers of students and others are required by law to send out W-2 forms. They have from Jan. 1 to Jan. 31 to do so. Employees have approximately two and one-half months to obtain 1040-A and 1040 forms in which they file their income tax returns. The most common form for students is 1040-A. The final date to file is April 15.

Tax returns from the government take approximately 4-6 weeks to be calculated and a check sent back to student employees. If a problem results in the form, the return may take longer to be processed.

If a student has dependents or not, the government and the IRS would like the actual amount of deductions listed. This is because of the financial loss experienced

due to negligence or fraud. The majority of students claim 0 to 1 dependent in order to organize any money withheld from checks throughout the year.

To avoid the hassle of working with the forms to file for income tax returns, many students go to revenue services to have it filled out professionally. If the student follows the pamphlet given out with the return forms it should take approximately one-half hour to fill out and the student would save the \$10 fee of a professional tax service.

Some penalties may arise after filling out tax returns. If there is any type of fraud on the form and the IRS discovers it, penalties will result. The basic penalty used most often is that of extra payment. The additional charge is 20 percent of what is owed to the government plus a low interest charge. If there is no money payment to the government, then a certain amount is deducted from the tax money returned.

Most problems students have with tax forms can be solved by a telephone call to the Internal Revenue Service or to any tax representative.



## Tax firm advises 1040A

By Gary Estes

College students filing individual income tax returns for 1981 will use either the 1040 or 1040A form.

Carlene Blades, satellite owner of the H & R Block franchise in Carthage, says: "This year, over 70 percent of our clients will use one of the extensions of the 1040 forms. But we recommend 1040A for high school and college students."

"A majority of students will claim no adjustments, and are usually not self-employed. Therefore, the student is concerned with only W-2 wages."

Form 1040A is commonly known as the "short form." It basically consists of selecting one of four filing status boxes, and filling in 14 remaining lines dealing with wage and income calculations.

Persons eligible to use the 1040A form must have a taxable income of less than \$50,000. It is not possible to itemize deductions or claim adjustments. As a special feature for the 1981 return only, anyone who earned over \$400 interest or dividend income can use 1040A.

When completing a 1040A form, individuals must decide whether to contribute to the Presidential Elec-

tion Campaign Fund. This \$1 contribution is designated from the paid tax, and does not change a refund. It cannot be counted as a credit contribution.

Filing status selection plays a major role in the amount of an individual's refund.

"Married couples who file separately will generally receive a smaller refund than when they file jointly," said Blades. "Couples have been misinformed about this in the past. You usually pay less tax when filing jointly."

Lines 5-13 on the 1040A form are concentrated on wages, exemp-

tions, unemployment compensation, and various types of income. Anyone that wants the IRS to figure their income total can stop at line 13 and sign at the bottom.

"Rarely does anyone let the IRS figure their taxes for them," said Blades. "Most people are in a hurry to receive their refund, and it takes the IRS a little longer to process your return if they do the calculations."

The 1040 form, the "long form," does not often apply to the traditional student. Sometimes, though, it will become necessary to use this form.

If a person earns over \$50,000,

itemizes deductions, or has a \$1,000 interest or dividend income, he or she is required to use 1040. That form has over 40 extensions that deal with everyone from large corporations to independent farmers.

"I like to recommend that students fill out their own form if possible," said Blades. "It may cost our company a little money, but it is relatively easy for them to use the 1040A. Students should remember that they can be claimed as a dependent if their parents are paying more than 50 percent of their support."

## IRS maintains, asserts fearful reputation

By John Baker

Congress established an Office of Commissioner of Internal Revenue on July 1, 1862. In 1953, T. Coleman Andrews became the first certified Public Accountant to be appointed Commissioner of the Internal Revenue. That same year, the Bureau of Internal Revenue was renamed the Internal Revenue Service. On Aug. 16, 1954, President Eisenhower signed into law the largest tax bill ever legislated, the Internal Revenue Code of 1954, containing 929 pages of single-spaced type.

In order to achieve the highest possible rate of voluntary compliance, the Internal Revenue Service maintains a fearful reputation. Manipulating the press, and auditing taxpayers' returns are ways they assert that reputation.

Why do news articles about tax evaders being sent to prison surface more often in the first quarter of each year? It isn't an accident. The IRS releases those stories while taxpayers are filling out their returns, for a reason: They want taxpayers to think about the consequences of cheating.

### A News Analysis

Audits alone provide the IRS with its best weapon. The main objective of an audit is to instill a fear of the IRS in the taxpayer. After a taxpayer is audited, naturally, he tells his friends of the "grilling" he received. That is the best advertising the IRS has.

These fears are not unfounded, but if the taxpayer has documented proof, he should not worry. The odds that an individual will be audited are only one in 1,636 or .061 percent. So the tax-

payer should take every deduction he is allowed and keep the documentation to back it up.

The Tax Compliance Measurement Program (TCMP) was set up by the IRS to find the norms of voluntary compliance. Using a point system formula, all audits are checked with the TCMP. Any return accumulating a specific number of points is kicked out of the computer for a possible audit. The key word is "norms." This means normal deductions for the taxpayer's particular area, occupation, and income. Even after the return has been kicked out of the computer, the final say on making an audit lies with a human, always.

What if the taxpayer has a problem with the IRS? If it concerns an audit, it is always a good idea to have a tax adviser. Taxpayers claiming many deductions should

retain a tax adviser year round. The adviser can make sure the taxpayer saves the proper documentation and can help make intelligent decisions involving investments. The tax adviser is a specialist and knows how to deal with the IRS.

Problems of a more complicated nature can only be handled by the taxpayer's congressman. Congress is the IRS's only equalizer. A congressman on the Ways and Means Committee has all the clout that is needed in most cases. The IRS has the fear of Congress in them.

Maximum decentralization allows the IRS to operate efficiently. The National Office reigns over seven Regional offices; 58 District offices come under the regional offices' jurisdiction, and 10 Service Centers throughout the nation process the returns. This puts the bulk of the work force in the District Offices where audits are assigned.

## Local agents specialize in helping clients

By Anita Pride

The main concern of the many firms in Joplin that specialize in helping people and businesses with their taxes is to assist their clients in tax returns in the most accurate way possible.

Most firms remain open all year long. Some branches are open only during the months of January through April.

Judy Steele, an employee of the H & R Block branch located at 2322 Main Street, replied upon the work that is put in between the months of January through April.

"We fill out tax returns for our customers," said Steele. "We fill out federal, Missouri, Kansas, Oklahoma, and Arkansas forms. There is a special person from the

### They can handle almost any problem

district office who takes care of these forms from those states not in conjunction with Missouri."

Steele has specialized training in the tax field and goes to school from August to December to catch up on new taxes and other items dealing with tax preparations.

There are few problems that arise in dealing with taxes, according to Steele.

"We have to accept their (customers') word on it," said Steele. "Most people are afraid not to be honest when it comes to filling out tax forms and filling them out right."

Margaret Thompson, a Missouri Southern accounting major, is the

bookkeeper at the H & R Block district office. She has been employed in some way with H & R Block for seven years.

"We want the customer to receive every deduction to which they are legally entitled," said Thompson.

The district office is open year round to provide services for their clients' questions or in the case of tax audits, or any assistance which may be needed. The fees initially paid by the client upon filing entitles them to year-round service.

Business is fairly constant at the H & R Block district office. The first two weeks of February are the busiest, and then it evens out after

Feb. 15 to a certain extent. Almost all hiring for the office is done prior to Jan. 15.

"Hiring is not solely a matter of prior experience," said Thompson. "It can be people who are retired, someone holding down two jobs for the income, or those still in college or just out of college. Students without tax training would be in support positions."

Work for most of the people involved is temporary, and they realize the job will end on April 15. The district manager Burt Mackey, Thompson, and one or two office managers keep the district office open the rest of the year. Generally, there is always a need for new employees.

Beneficial Income Tax Service, (continued on page 7)

## Tax laws change often

By Sherry Grissom

America is supported by taxes which are paid by the citizens of the country. Each person who makes a certain amount is to pay a percentage of his earned income into the government.

Congress passed a two per cent levy on incomes of more than \$4,000 in 1894, similar to the one declared constitutional in 1880 as a supplementary fund after the Civil War. Later the congress declared the 1894 law to be unconstitutional, because it was a direct tax.

In 1909 congress submitted the income tax amendment to the states, and it was ratified and adopted in February, 1913, as the 16th amendment to the Constitution.

The amendment stated: "The congress shall have power to levy and collect taxes on income from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration."

The courts have declared that congress has the right to tax whatever they feel should be taxed at the time. In essence, what congress sees fit to tax is a matter of legislative whim, although fiscal, legal and administrative considerations are taken into account.

When the amendment was adopted in 1913 the income tax was inaugurated with a measure that imposed a top rate of six per cent on income in excess of \$500,000.

Income taxes which were used in rebuilding the country after the Civil War raised about 20 per cent of all internal revenue from 1863-73. Since the adoption of the income tax in 1913 taxation has grown to be the primary source of our fiscal system.

When the 16th amendment was passed it removed the requirement that an income tax be levied in proportion to the population of the state.

Income tax laws have undergone many changes and big increases since the law was enacted in 1913.

During World War I income taxes increased rapidly, and an excess profits tax was added in order to produce what was then known as "very large revenue."

The harshness of the income tax rates was known as "socialist finance" by many of the citizens and was eased up considerably during the 1920s along with a "budgetary surplus" and a large reduction of "war debts."

Due to the stock market crash and the depression of a short time later, there was a tight hold "in the terms of rates and base." The levy reached a total of four or five million taxpayers on the eve of World War II, yielding less than 20 per cent of the total national revenue.

(continued on page 7)

## 93,000,000 returns flood IRS offices annually

By Carl Smith

Almost 93 million individual tax returns are expected to be filed through June, the primary tax-reporting season. More than a third of them will flood in during April.

Much of the screening will be done by October, when audit notices begin to go out. However, a person can still be contacted for adjustments to his 1981 return next year or later.

The first step in processing a tax

return is at one of the 10 IRS regional processing centers. Approximately 35,000 permanent and temporary employees wade through tons of paper.

Some returns encounter trouble from the start. An unsigned return, for example, will be sent back if the person is seeking a refund or doesn't owe any money. Returns that do not have the necessary documents attached are also kicked back.

Next, returns that pass the in-

itial scrutiny face another test when center inspectors give them "eyeball checks" for unallowable deductions. Returns with questions are flagged before processing continues.

Letters asking for explanations will start going out around July. More than 50,000 letters were sent out last year asking for explanations.

Even though a return may make it through a regional center, another challenge awaits it at the main IRS computer center in Mar-

tinsburg, WV. That's where computer tapes go for final processing, selection of returns for audit, and clearance for refunds.

Usually eight of 10 taxpayers qualify for refunds. More than 35 million checks, averaging \$635 each, will be sent out through March. The IRS estimates that by the end of June it will have distributed 72 million refunds.

However, a refund is no guarantee that you cannot be asked for money later.

In enforcing U.S. tax laws, the Internal Revenue Service must examine, compare and analyze a mountain of paper and computer printouts. Here is a partial listing of the documents that flood IRS offices each year:

Income-tax returns.....	101.5 mil.
Schedules and forms attached.....	118.7 mil.
Declarations of estimated tax.....	8.7 mil.
Employment-tax returns.....	26.5 mil.
Other returns, amended returns.....	9.1 mil.
Information returns	
On computer tape.....	303.0 mil.
On paper.....	55.0 mil.
<b>Total</b>	<b>622.5 mil.</b>

NOTE: Figures are for 1979, except 1981 estimates for income-tax returns.

USN&WR—Basic Data: Internal Revenue Service



# Editorial Page

The Chart, Friday, February 26, 1982

## Firm leadership, unity needed now

Strong leadership and the support of everyone associated with Missouri Southern is a necessity under the college's proposed 1982-83 budget.

Financial aid and scholarship monies for students have been slashed to the bone. Tuition, room and board, and activity fees have climbed. Faculty and staff members struggle to keep up with rising costs on meager incomes. All programs on campus have felt the financial axe.

Can the college continue its excellent quality of education under these changes? This challenge must be met by everyone if the answer is to be yes.

Alumni groups need to organize in support of Missouri Southern and higher education. We will find out how much they value their own education.

Administrators must trim the college budget where it hurts the least. In the past, they have not taken bold action when it came to reducing the college's "sacred cows."

Faculty, staff, and students must form strong lobbying groups. Local and state politicians need to be informed of the hardships Missouri Southern will experience.

The Bond administration has taken the firm policy of not raising taxes in Missouri. Higher education is taking the brunt of those actions. The state's education system was once a source of pride to all citizens. Things have changed.

Missouri Southern needs to unite under this crisis. The success and future of the college depends on it.

## Ladies get praise

The Chart would like to offer its congratulations to the women's basketball team at Missouri Southern.

The Lady Lions were ranked the No. 1 team in NAIA District 16 this season, a first for the college. If Southern defeats Williams Woods tonight, coach Jim Phillips' club will host the Area IV tournament, another first in women's athletics.

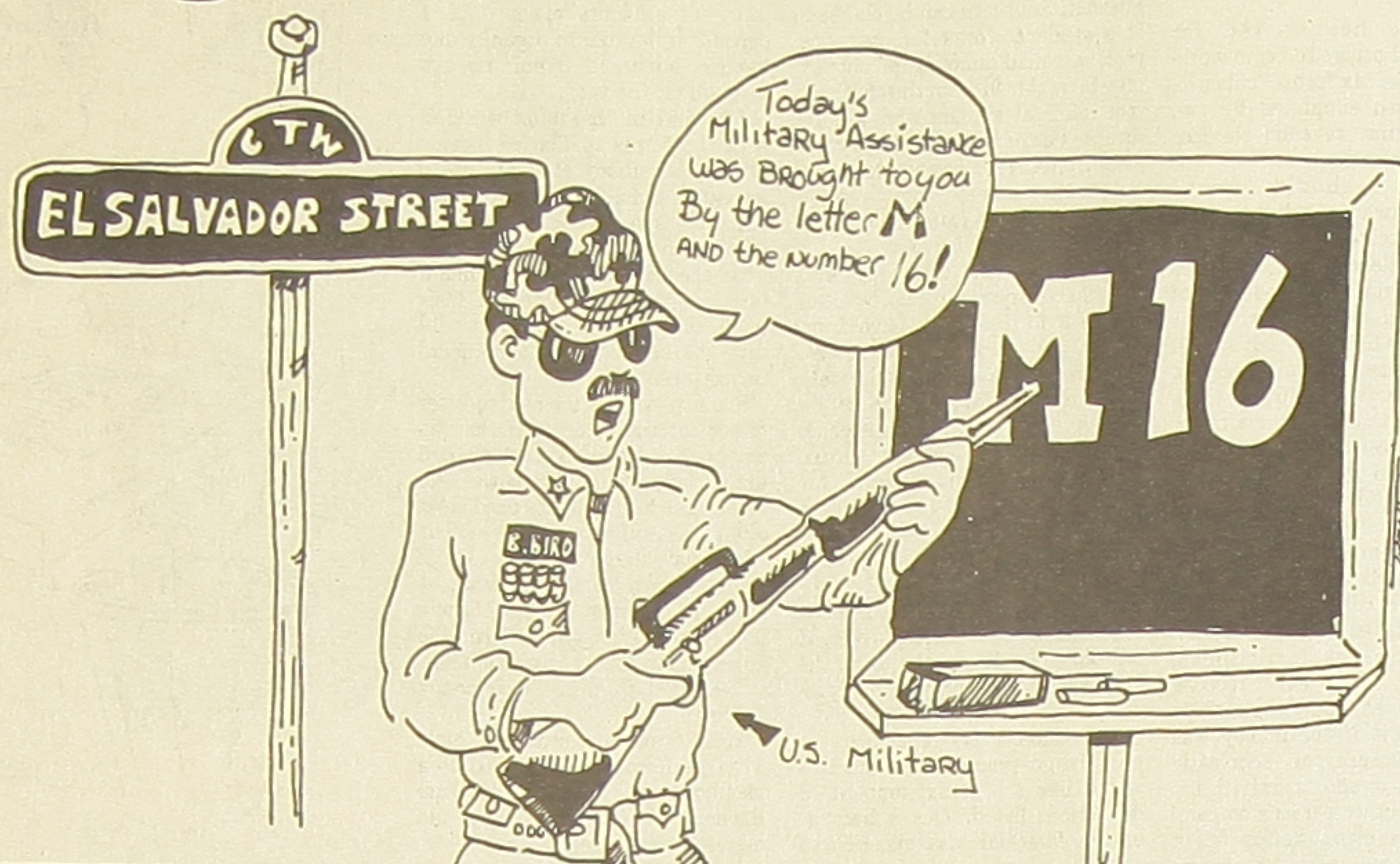
Much hard work went into the Lions' successful season. The players had to learn a new system under a new coach. Win or lose tonight, the Lady Lions have earned everyone's respect.

## Reagan on O.A.S...

President Reagan has made his appeal to the Organization of American States that it is their duty to keep the Western Hemisphere free of Soviet colonization. President Reagan stated that the Soviets were aiding guerrilla uprising through military supplies passed on through Cuba.

Reagan also proposed that trade coming from the Caribbean would be exempt from duties and there also would be tax breaks for investors in this area. Reagan believes that by increasing the commerce of the region, political stability and democracy will be assured.

Reagan's conclusion of the speech pleaded that it was the duty of everyone in the western hemisphere to secure and maintain freedom. These proposals are valid but the American people must voice their opinions to their representatives on how far they are willing to go to protect the freedom of their neighboring allies.



Joe Angeles:

## Military deserves to share in budget cutting

By Joe Angeles

President Reagan's administration is running headlong into the largest deficit in the history of the nation if the budget is not trimmed soon. Once again the ax on Capitol Hill will be in motion, and it is time that the military receives its fair share of the trimming.

Military spending has been leading a sheltered life compared to the hard times the Reagan administration has placed on higher education. The outlandish budget of 258 billion dollar spending authority proposed for the Pentagon could easily be trimmed. Of this budget 88 billion dollars is destined for the Navy. This is a 111 percent increase from 1979.

This money would be used to develop a 600 ship Navy out of the current total of 475 ships. This plan would be carried out by building 15 aircraft-carrier

battle groups. These battle groups include a nuclear cruiser, two frigates, two destroyers, two oilers, a vessel carrying food and one vessel carrying ammunition. The total cost of a battle group is currently 17 billion dollars.

But the critics plan to point out that the Navy's budget is 34 percent of the total Pentagon budget and may eliminate other military programs. Others say that the Navy must abandon the supercarrier battle groups and develop ships that are smaller, cheaper, and much more numerous to protect sealanes in a war.

But the Navy will have a tough battle in Congress this year for its appropriations. After last year's congressional support of the presidential cutbacks the congress will be looking for some concession from the President on this year's budget. There are

also many skeptics on the feasibility of this naval buildup proposed by the administration.

The United States' ship building has been on a decline since the end of the Vietnam War. It is estimated that 30,000 workers will leave the industry when naval construction bottoms out at the end of this year. There is only one private company, Newport News Shipbuilding & Drydock Company, that can build nuclear aircraft carriers. Of the two companies in the nation capable of building naval submarines only one can produce the Trident nuclear submarine.

It is obvious that the United States Navy will lose some of the money proposed for the upcoming year and rightly so. The naval system is plagued with problems that should be solved before additional funds are given.

In Perspective:

## Liberal arts education has four objectives

By Dr. James R. Jackson

Large numbers of American students are enrolled today in a liberal arts college like MSSC. This is only one of many types of institutions that one might choose to attend, such as schools of engineering, nursing, agriculture, pharmacy, and industrial arts. The liberal arts college has a unique mission. It provides for its students opportunities not available in more technical institutions whose missions exclusively involves more specialized, narrow, "vocational" training.

Unfortunately, many times, liberal arts students are not being told what the purpose of their college is, or that as students, they should have a particular purpose in being there. More often than not, they do not understand how to go about exploiting the opportunities available to them. As a result, many students are confused and without specific goals and objectives in college. What might otherwise be an exciting, life-changing experience becomes a deadly drag or a confusing, boring, and even terrifying experience. It should be one of the most rewarding experiences of your life.

The answer becomes "why go to college?" The average person would answer, "To get a better job, of course!" We live in a materialistic culture, the big car, the big house, the big degree, and the big title are the things that count. And large numbers of people go their separate ways, unaware of themselves and why they live, behave, and think as they do. They are insensitive to each other, occupied with their own concerns alone, and unable to appreciate the most common esthetic experiences in music, art, literature, and nature. They make little effort to

think critically and daily allow themselves to be manipulated by politicians, religious leaders, teachers, ad men, and others.

It is true that many students can obtain professional or pre-professional training in the liberal arts college. But this college, in contrast to the specialized technical institutions, deals with life in its broadest scope. It provides the opportunity for one to liberate himself from a narrow, restrictive world view. Its unique task is to provide the opportunity for a person to develop his full potential as a human being as he begins to understand the world and himself. This is truly "education" as contrasted with the specialized and limited "training" of vocational colleges. It should lead to the development of full intellectual and emotional maturity.

I feel that there are four major objectives for students in a liberal arts college.

First:

To learn to think critically; to learn to reason. Skill in critical thinking has to be developed just as one learns to ride a bicycle.

Most people are unpracticed and, therefore, clumsy thinkers. With thinking skill comes awareness and appreciation of the world, self-awareness, knowledge and understanding generally. With understanding comes freedom from the manipulative control of others.

Second:

To learn widely about the world and about life. If you are going to be a thinker, you must have something to think about. You must have available to you (or you must know where to find) the relevant facts that you will need in problem solving. In the liberal arts college one has opportunity to look at

the world through all of the disciplines in the humanities, the social sciences, and the natural sciences. All of these areas deal with aspects of life and are thus related to each other and to human concerns.

Third:

To develop a satisfying and realistic philosophy of life. As you increase in skill as a thinker and as you have a greater fund of facts, ideas, and models from which to draw, you will be in a better position to re-evaluate your world view or philosophy of life. Most students bring to college a borrowed world view. As children and teenagers they accepted it relatively uncritically from their parents, teachers, church, and society at large. But it is not personal. The student has usually never re-examined it for himself, and made it his own philosophy. College provides just such an opportunity, often for the first time in one's life.

Fourth:

To obtain some professional or pre-professional training. Such experiences are available for many students, depending upon their future career plans. But one must always remember to keep this fourth goal in proper perspective. General education first. Learning about life is basic; this has priority. That is, priority in long range significance, because both general personal development and professional preparation (your major) do, of course, occur simultaneously.

I hope that these ideas may be of some help to you. They were passed on to me by my professors and because of them, my life has been much more rewarding and exciting.



## The Chart

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# Tax reform necessary

JEFFERSON CITY — Speaker of the House Bob Griffin firmly believes that major tax adjustments are necessary in Missouri if the state is ever to meet its budgetary obligations.

Speaking with Chart reporters recently, Griffin said that higher education could never expect to meet its desires unless Missouri makes drastic revisions in its tax laws.

Accordingly, Rep. Griffin's tax proposals have been introduced in the State House and already have met with opposition from some of the state's press and others who do not favor tax increases as a means to solving the state's economic crisis. But few have published details of the proposal. Instead they call for better management of the state's resources.

Here, from Rep. Griffin's office, is a statement on what the 1982 Omnibus Tax Reform Package includes.

In Missouri today as never before it is becoming increasingly apparent that citizens and political leaders alike will be certain to face some difficult fiscal decisions. Missourians have long enjoyed relatively low taxes. Nowhere do state and local taxes take a smaller percentage of personal income than in Missouri. Taxes which bear directly on the individual... the personal income tax, the sales tax, the residential property tax, etc. . .

*It is imperative that immediate action be taken to rectify mismanagement and procedural problems that deal directly with collection of state revenues in the Missouri Department of Revenue. Implementation of a better cash management system to guarantee a more rapid depositing, investing, and disbursing of state funds; and better auditing procedures to increase compliance and collections will assure that Missouri taxpayers get maximum benefit from their tax dollars.*

Missouri Department of Revenue. Implementation of a better cash management system to guarantee a more rapid depositing, investing, and disbursing of state funds; and better auditing procedures to increase compliance and collections will assure that Missouri taxpayers get maximum benefit from their tax dollars.

HB 1718 (Proffer)

To this purpose HB 1718, Griffin's 1982 Omnibus Tax Reform Package has been introduced with provisions to:

## IMPROVE COLLECTION AND MANAGEMENT PRACTICES

By establishing tax collection by direct deposit (lock box) to insure immediate deposit and investment of state taxes;

By improving audit and collection systems to implement a more efficient cash management system to guarantee more rapid depositing, investing and disbursing of state funds, and to establish an improved auditing procedure to increase compliance and collection;

By increasing bonding for sales tax collectors to add a real property bond as a permissible option and require surety bonds to be corporate surety bonds;

By extending abandoned funds procedures to direct that all abandoned funds or other property, tangible or intangible, would be included in a yearly report to the Director of Consumer Affairs Regulation and Licensing (CARL).

liabilities would also effectively increase the equity as well as progressivity of the individual income tax. Twenty-seven other states eliminate this federal tax deduction.

Missouri presently allows joint return income to be split between husband and wife and therefore to be taxed at a somewhat lower rate. This originally was Missouri's answer to the 'marriage penalty.'

This year, Missouri taxpayers will automatically benefit from the introduction of the federal provision lessening the so-called marriage penalty. This is due to the new federal deduction of five percent of income up to 30,000 dollars in 1982 and ten percent thereafter. It has been estimated that Missouri income tax receipts will automatically drop by between 12 to 20 million dollars in Calendar Year 1982 then level off at about 25 million dollars. The equity effect of such a provision is somewhat less pronounced than some alternatives, but it seems safe to assume that it will benefit higher income families with two earners.

Because of this new federal marriage benefit, the current Missouri practice of tax splitting on state joint returns that has corrected the marriage penalty for Missourians until now is no longer necessary and would permit a double benefit to married couples.

## CORPORATE INCOME TAX

To achieve greater equity in the Missouri corporate income tax



are well below the national average.

Low taxes mean low levels of support for public services. The amount spent per capita on public services in Missouri is substantially less than in comparable states.

The problems of inadequate support have become increasingly apparent in public school finance in Missouri. But other human services such as social services, mental health, juvenile justice, adult corrections, youth and child welfare, and services to the elderly and handicapped, etc., are also requiring additional financial support.

Currently public service of all kinds, already operating below anticipated revenues following 10 percent gubernatorial cuts this past year, are being further jeopardized by deterioration in the overall financial position of our state government due to a recession-caused shortfall in tax collections, monetary erosion resulting from inflation, loss of federal revenues, rising unemployment, and other interrelated problems.

Unfortunately, Missourians have been told that because the immediate cash-flow crisis has been averted, the state's fiscal problem has been solved. It has not. As will become evident when the General Assembly turns to consideration of the state appropriations this session, a balanced budget will be possible only through new or increased revenues or making further deep cuts in state services... and a continued decline in public education and other human services.

Further, due to the immediacy of a possible fiscal crisis, the Select Interim Tax Committee appointed by House of Representatives Speaker Bob Griffin on July 8, 1981, following its comprehensive study of Missouri's tax situation, concerned that the current limited financial resources serve the necessary public needs with the greatest efficiency, economy, and effectiveness issued the following statement:

*It is imperative that immediate action be taken to rectify mismanagement and procedural problems that deal directly with collection of state revenues in the*

After a specified time period and final determination that the funds or other property were indeed abandoned, the funds and proceeds would be delivered to the Director of Revenue to be deposited in the General Revenue Fund.

By increasing the rate of interest on delinquent taxes owed the state from the current rate of six percent to a rate that would be adjusted annually to reflect the prime rate as determined by the Federal Reserve System.

That same Interim Tax Reform Committee was charged not only with the responsibility of restructuring our current tax system to assure the greatest possible tax equity for Missourians, but to collect information on present revenue needs and projected needs over the next ten years. After a thorough evaluation of the demands upon state revenues for adequate funding of elementary, secondary and higher education; mental health and social services; and other state services it was the consensus of those committee members present and voting that 300 to 500 million dollars in additional revenue was needed.

As a result HB 1718, designed to generate the necessary revenues, also restructures Missouri's three major taxes in terms of equality and progressivity.

## INDIVIDUAL INCOME TAX

The personal income tax is the only major tax that can be tied to the personal circumstances of the individual taxpayer (age, marital status, family size) and that can be applied at graduated rates.

This proposal, HB 1718, would improve the equity of Missouri's present tax system making it more progressive by adding brackets to our current tax schedule over 10,000 dollars Missouri taxable income and increasing the rates of these new brackets to top out at ten percent for taxable incomes over 50,000 dollars from the current six percent for taxable incomes over 10,000 dollars. Thirty-three states use graduated marginal tax rates.

Because allowing a full federal tax deduction is of greater benefit to upper incomes, a 7,500 dollar per taxpayer limit on the federal tax deduction against Missouri tax

system, this proposal would encourage smaller businesses by bracketing and graduating the rates for the corporate taxpayer.

Because Missouri currently taxes corporate income at five percent and this proposal lowers that rate to four percent for adjusted corporate taxable incomes of 25,000 dollars and under, while taxing corporate adjusted taxable incomes of from 25,000 to 50,000 dollars at five percent and then above 50,000 dollars graduates the rate up to eight percent, no appreciative gain or loss in corporate revenue is anticipated.

As in the personal income tax, the legislation proposes to limit the federal corporate income tax deduction to 7,500 dollars. The yield guaranteed for the state by limiting the federal corporate income tax deduction will decline steadily as the Accelerated Cost Recovery System (ACRS) provisions are phased into effectiveness (e.g., 38 million dollars in 1982-83 to 27 million dollars in 1985-86).

Only six states currently allow such a deduction.

It is further imperative that Missouri eliminate the state-federal corporate tax depreciation linkage. HB 1718 provides for this decoupling.

Provision of the Economic Recovery Tax Act of 1981 will allow for the Accelerated Cost Recovery System (ACRS). This new depreciation system will cost the federal treasury 53 billion dollars by 1986. It will, however, also cost Missouri corporate income tax yield. Because Missouri is linked to federal definitions, Missouri will automatically conform to the new federal depreciation system under the current statutes.

It has been projected that Missouri will lose 252 million dollars in corporate income and 66 million dollars in individual income tax receipts over the period 1981-86 (total of 319 million dollars), unless it acts to change statutory provisions related to Missouri use of federal depreciation definitions. For 1981 the loss would be 6 million dollars, but it would escalate rapidly to 118 million dollars by 1986.

(continued on page 7)

## GRIFFIN OMNIBUS TAX REFORM PACKAGE

### IMPROVED COLLECTION AND MANAGEMENT PRACTICES

Establish tax collection by direct deposit (Lock Box)—to set up a system of direct deposit of certain taxes to designated financial institutions.

NEW REVENUE: '82-83  
\$ 4.0 Million

### Improve Auditing and Collection Systems

to implement a more efficient cash management system to guarantee more rapid depositing, investing and disbursing of state funds, and to establish an improved auditing procedure to increase compliance collections.

\$ 10.0 Million

### Increase Bonding for Sales Tax Collectors

to enable the state to recover funds when retailers and others do not remit sales taxes which have already been collected from taxpayers.

\$ 2.5 Million

### Improve Abandoned Funds Procedures

to improve the collection of unclaimed miscellaneous funds.

\$ 2.7 Million

### INDIVIDUAL INCOME TAXES

#### Addition of New Brackets and Tax Rates

to protect lower salaried taxpayers and ask higher salaried taxpayers to carry a fair share of the tax burden, making the system more equitable.

\$ 72.0 Million

Under \$10,000 Missouri taxable income, bracket and tax rate does not change. \$10,000 under \$11,000, \$375 plus 6 1/2 percent; \$11,000 under \$12,000, \$440 plus 7 percent; \$12,000 under \$13,000, \$510 plus 7 1/2 percent; \$13,000 under \$14,000, \$585 plus 8 percent; \$14,000 under \$15,000 rate is \$665 plus 8 1/2 percent; \$15,000 under \$20,000, \$750 plus 9 percent; \$20,000 under \$50,000, \$1,200 plus 9 1/2 percent.

### Limit Federal Tax Deductions

to \$7,500 per taxpayer to eliminate unfair advantage currently held by individuals in higher wage brackets, thus making the tax more equitable.

\$ 3.8 Million

### Adopt New Federal Marriage Allowance

(with a loss of \$25 million) and disallow tax-splitting on state joint returns.

\$ 66.0 Million

### CORPORATE INCOME TAX

#### Introduce Graduated Corporate Income Tax

to protect smaller business and ask larger corporations to carry a fair share of the tax burden. Corporate Income Taxes are currently computed at a flat 5 percent rate. The new rates would be: First \$25,000—4 percent; \$25,001 to \$50,000—5 percent; \$50,001 to \$100,000—6 percent; \$100,001 to \$200,000—7 percent; Over \$200,000—8 percent.

\$ 0.0 Million

### Limit Federal Income Tax Deduction

to \$7,500 per corporate taxpayer.

\$ 38.0 Million

### Decouple State-Federal Corporate Tax Structure

to avoid a cumulative loss in state revenues of \$319 million over a 5-year period for Kansas City and St. Louis which would be caused by new federal depreciation.

\$ 0.0 Million

### Establish Mandatory Combined Income Reporting

or use of the unitary business concept to determine the tax liability of a corporate taxpayer which is a member of an affiliated group.

\$ 10.0 Million

### Double the Corporate Franchise Tax

That is, increase the minimum fee from \$25 to \$50.

\$ 32.6 Million

### SALES TAX

#### Apply to Selected Services Not Now Covered

Cable TV  
Auto Repair, Parking, Towing  
Beauty and Barber Shop, Laundry and Shoe Repair  
Miscellaneous repair

\$ 1.5 Million  
\$ 20.9 Million  
\$ 17.1 Million  
\$ 3.1 Million

(Cities and counties having a local sales tax would realize additional revenues.)

### Establish Sales Tax Credit or Rebate for Food

on basis of adjusted gross income, to aid lower income taxpayers: \$25 per person, \$9,000 under \$10,000; \$20 per person, \$10,000 under \$11,000; \$15 per person, \$11,000 under \$12,000; \$10 per person, \$12,000 under \$13,000

—\$ 40.4 Million

### OTHER TAXES

#### Increase Cigarette Tax from 9 cents to 16 cents per pack

\$ 46.0 Million

#### Increase Beer Tax from \$1.86 to \$2.24 per barrel

\$ 1.5 Million

#### Increase Spirits Tax from \$2.00 to \$2.25 per gallon

\$ 2.0 Million

#### Increase Wine Tax from 30 cents to 60 cents per gallon for Missouri Producers and from 30 cents to 90 cents per gallon for out-of-state producers.

\$ 2.2 Million

#### Establish New and Increased User Fees for certain state services in the Departments of Natural Resources, Agriculture and Revenue and the Divisions of Health and Liquor Control.

\$ 15.5 Million

#### Repeal Savings and Loan, Credit Union and Farm Mutuals Tax and replace them with Financial Institutions Tax

\$ 0.0 Million

### ESTIMATED NEW REVENUE: 1982-83

\$346.0 Million

### ADDITIONAL BILLS

HJR 93: Reclassification of Real Property  
HJR 946: Attachment of Tax Funds to Satisfy Debts Owed the State  
HB 1509: Establishment of a Cash Management Study Committee  
HB 1511: Increase Tax on Gasoline from 7 cents to 11 cents per gallon.

### DESIGNATION OF FUNDS:

State Road Funds \$ 92.8 Million  
Cities for Streets and Bridges \$ 15.2 Million  
County Aid Road Trust Fund \$ 10.4 Million

### ADDITIONAL FUNDS NECESSARY TO MAINTAIN MISSOURI "PEOPLE PROGRAMS" IN 1982:

Elementary and Secondary Education \$111.5 Million  
Higher Education \$ 30.0 Million  
Department of Corrections \$ 7.4 Million  
Department of Social Services \$ 17.4 Million  
Department of Mental Health \$ 78.0 Million  
Division of Health \$ 2.3 Million  
Missouri Retirement Fund \$ 11.0 Million  
Debt Service Increases \$ 8.4 Million  
Cost of Living Salary Adjustments \$ 80.0 Million  
Repair and Replacement \$ 50.0 Million  
State's Working Capital Balance \$ 56.0 Million

### ADDITIONAL NECESSARY FUNDS

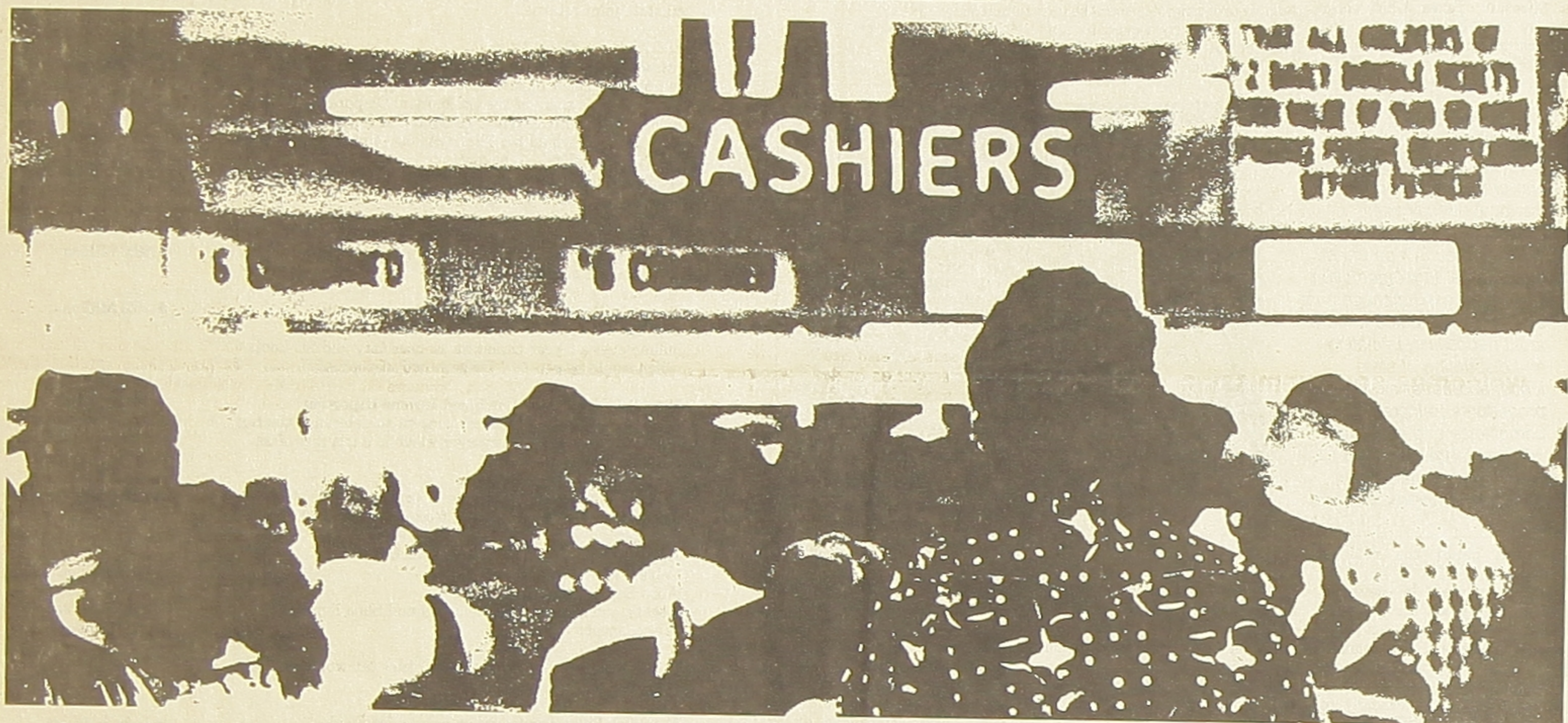
\$446.0 Million



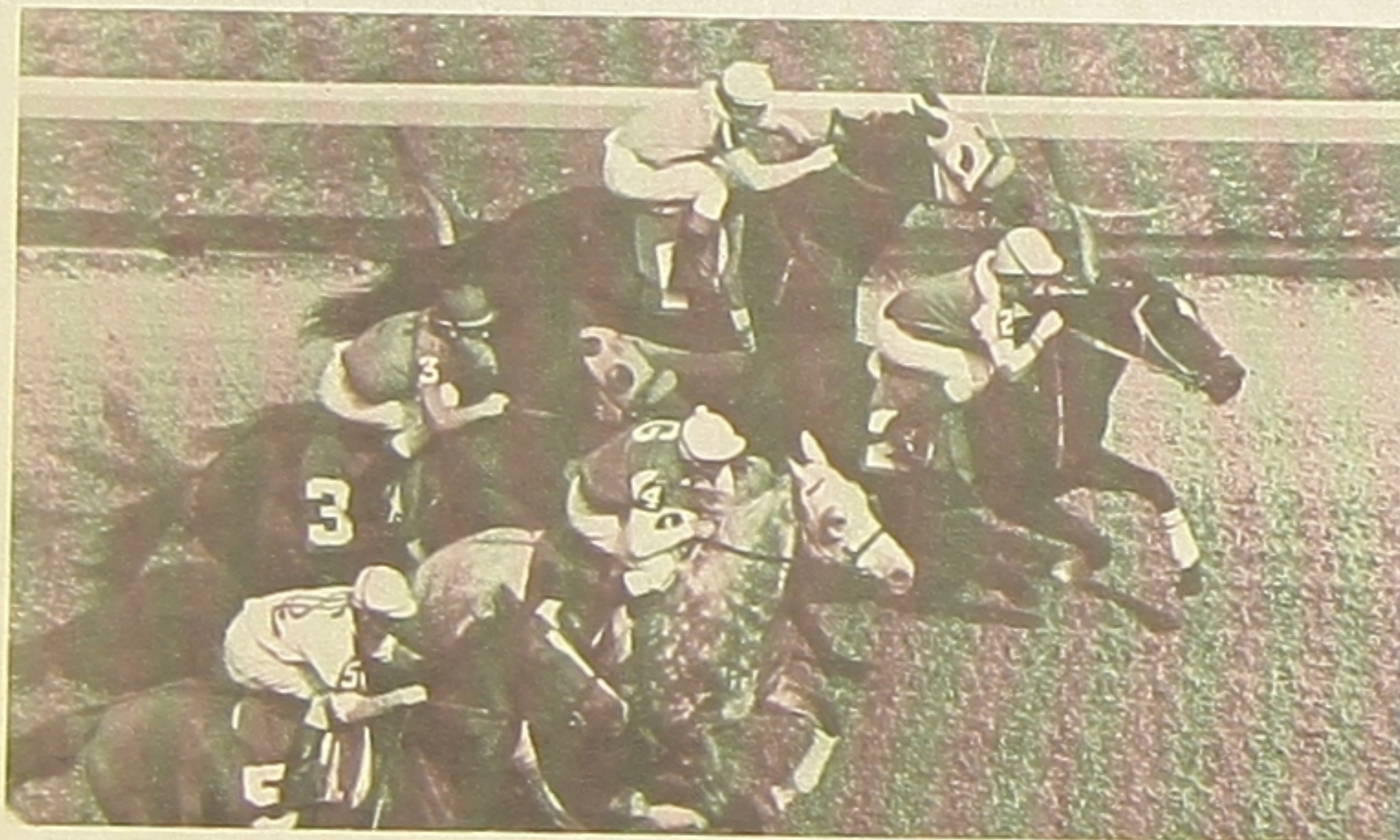
# Focus



The horses are at the gate. . .



(top) Entries for the Arkansas Traveler Handicap parade in front of the grandstand before the race. Sandbagger (1), ridden by Darrell Haire, claimed the \$50,000 first prize. (above) Winners line up to receive their earnings at cashiers' windows. (far right) Two fans study their programs and tip sheets before placing bets on the next race. (right) Smith Scandal (2) takes the early lead on Goldie's Son (4), ridden by Larry Snyder. Goldie's Son went on to capture the fourth race.



Story and Photos  
by  
Chad Stebbins

## ...and they're off at Oaklawn

The horses are in the starting gate! They're off!

That sound echos daily for thousands of horse racing fans at Oaklawn Park. Located in Hot Springs National Park, Ark., Oaklawn has often been called the Saratoga of the South.

Oaklawn is currently recognized as one of the top five tracks in North America. It is the largest single tourist attraction in the state of Arkansas.

"The bulk of our business is repeat business," said Charles J. Cella, Oaklawn's president. "People plan their vacations, come to Oaklawn for a week or ten days, then leave and are replaced by another group."

"This means fresh enthusiasm is continually being brought here. This isn't the case at many racing areas where the sport is conducted year around and one finds the same people week after week, month after month."

Oaklawn's season runs from Feb. 5 through April 10 (56 days). The park is closed every Sunday. A record 1,270,922 fans attended in 1981 and wagered \$154,362,587. Daily attendance averages 23,107.

The stable at Oaklawn can accommodate 1,675 horses and 515 people. The track is a one mile sandy loam oval. Oaklawn's grandstand and private club can seat 22,000 and 1,200 people, respectively. Admission is \$1, with 16 the minimum age admitted.

In the last decade, Oaklawn fans have been privileged to see such thoroughbreds as Temperance Hill, Bold 'n Determined, Alydar, Heavenly Cause, Late Bloomer, Elocutionist, Royal Gint, and Bold Ego. Jockeys have included Willie Shoemaker, Steve Cauthen, Angel Cordero, Earl Sande, and Larry Snyder.

"The big purses we are putting out attract equine stars," said Cella. "When you get right down to it, horse racing is show business. Our game is a sport, but it does in-

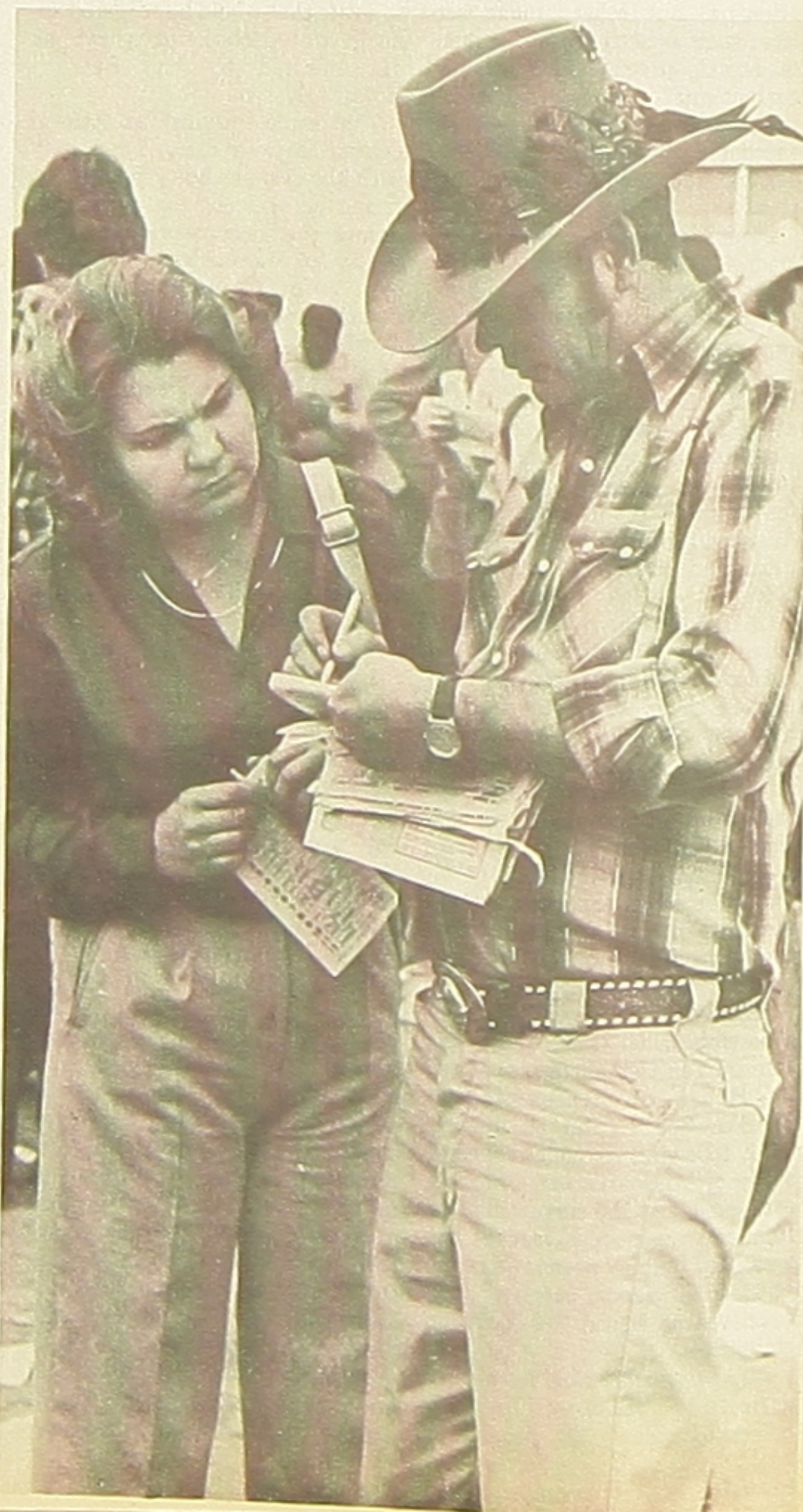
volve a bundle of serious money."

Oaklawn, first opened in 1905, produced over \$9.5 million in special taxes on racing for the state of Arkansas last year. It paid \$7,364,537 in purses to horse owners in 1981.

Racing fans place minimum bets of \$2 in win, place, or show categories. If a wager of \$2 is placed on a horse to win and the odds were 8-1, the bettor would win \$16 if his horse finished first.

Cashiers immediately begin paying the winners after the official results are posted. A photo finish or inquiry can delay the results for several minutes.

The next race usually begins in 45 minutes, allowing everyone ample time to place their bets. Ten races are held during the course of an afternoon. The first race begins at 1:30 p.m. Monday through Friday and at 1 p.m. on Saturday.





# Tax reform

continued from page 5

The federal changes will also reduce business tax yield in both St. Louis and Kansas City by the following amounts:

Kansas City, \$14.86 million; St. Louis city, \$11.18 million.

These two metropolitan areas will be affected adversely, as well as the State, unless corrective action is taken by passage of HB 1718.

Thus far, 15 states have taken action to neutralize the ACRS's impact on their state and local revenues.

Disallowing the ACRS provisions would remove the necessity of shifting the burden these lost corporate revenues onto other (e.g., non-business) classes of taxpayers. The decoupling would not generate additional revenue but would hold corporate tax revenues at present collection levels.

Further, to increase collection of corporate taxes rightfully owed the State of Missouri, this legislation would make mandatory the use of combined reporting or unitary business concept to determine the tax liability of a corporate taxpayer which is a member of an affiliated group.

Combined reporting would close a legal loophole in corporate tax law and therefore increased collection of tax revenues due the State

of Missouri.

HB 1718 also doubles the Corporate Franchise Tax. The current Missouri minimum fee of \$25 per year would be increased to \$50, while the rate of 1/20 of 1 percent of total assets based on assessed or capital stock whichever is greater would be increased to 1/10 of 1 percent.

## SALES TAX

The general sales tax has become a stable as well as major source of Missouri state revenue. It is a convenient tax — paid at the source at the time of purchase.

According to a study by the Midwest Research Institute for the Missouri State Tax Commission, expanding the sales tax base to include most services would add to fairness by taxing purchases more likely to be made by middle and upper income persons.

This legislation would broaden the base to include selected services not now covered such as hair care, laundry, shoe repair, auto repair, parking and towing, cable TV, repairs such as radio and television. This expanded base would also increase local sales tax revenues.

HB 1718 further provides for food tax credits or rebates based on income and number of

dependents. Most tax authorities agree that when food is exempt at the lower income levels, the sales tax tends to lose its regressive pattern and becomes proportional for most income scales.

HJR 93 (Jim Russell, Francis Barnes)

Because the property tax is so large a source of local tax revenue for Missouri public schools, preservation of the tax is closely linked to maintenance of local fiscal autonomy. But to avoid a shift of the real property tax burden to homeowners and farmers at the time of reassessment, HJR 93 divides for tax purposes all Class 1 property into 3 subclasses: residential; agricultural; and commercial, industrial, utility and railroad.

It further provides that farmland may be assessed on a productivity basis.

HJR 93 would also eliminate an unfair tax, the Merchants and Manufacturers Tax. Revenues lost from this repeal would be replaced within each taxing authority by increasing the rate on a pro rata basis for commercial, industrial, utility, and railroad property. This would be a one-time increase.

The homestead exemption presently limited to persons age 65 or over would be extended to in-

clude all homeowners.

HCS HB 946 (Benson)

Upon certification by any state agency, the Department of Revenue could set off all or a portion of any income tax refund of 25 dollars against any liquidated debt in excess of 25 dollars owed to that agency.

Additionally, this legislation would enable Missouri to enter into reciprocal agreements with other states regarding set off of individual income tax refunds owed to Missourians.

HB 1509 (Proffer)

The Select Interim Tax Committee, following its comprehensive study of Missouri's tax situation, recommended that HB 1509 be written. It authorizes that a committee be appointed for one year with the responsibility to investigate existing cash management practices in the state agencies and to present findings and recommendations to the Governor and General Assembly prior to January 1, 1983.

HCS HB 1511 (Garrett)

This bill would increase the tax on gasoline from 7 cents to 11 cents per gallon. The projected revenues would be designated for repair on highways, streets and roads in Missouri.

## Club proves unique in style, decor

By Anita Pride

Shenanigan's Grub and Grog, located at 2525 Rangeline, is unique in that within one area a person can have a good meal, a few drinks, and also have a dance or two in the evening.

Manager Steve Williams, son of the owners Keith and Dolly Williams, explains the setting. "It's a relaxed atmosphere," he said. "The decor's unique and there is always a lot going on. You can come in by yourself and feel comfortable and just sit and talk to someone. There's a lot of conversation here."

Shenanigan's opened Dec. 18, 1980, with a grand opening party. The Williamses purchased the land, which was previously Happy Joe's Pizza and Ice Cream and began building Shenanigan's which is somewhat modeled after the Thank God It's Friday Club in Dallas. Steve Williams had been to the club and was impressed by it.

Shenanigan's is open six days a week with lunch at 11 and remains open until 1:30 a.m.

"We have live entertainment five nights a week. We tried to pattern this (Shenanigan's) after the TGIF restaurant," said Williams. "Moosehead is here Monday, Wednesday, and Fridays, and we have acoustic dinner music — Crosby, Still, and Nash — for example, on Tuesdays and Thursdays."

Williams is planning a one-day process of adding more dance floor space.

"We're getting ready to widen the dance floor to add more room for people to dance. We want to get the band elevated also so that the

people can see them," Williams said.

"Happy Hour" is from 4 to 7 p.m. Monday through Saturday. It is two-for-one drinks served with hors d'oeuvres and chips and dip, and Wednesday night is ladies' night.

"As for my being here, it's not really work for me. I enjoy my work. When people are here having a good time then you can join in without even drinking," said Williams.

Some people don't realize that Shenanigan's is a restaurant, too. This stems from the advertisement announcing the entertainment. Everything is right there, though, even good food.

"The food is really good. Of course, I'm prejudiced," said Williams, "but it is good and the atmosphere is unique. We're both a restaurant and a bar. It's real relaxed. We have a wide menu. A person can have anything from lobster to a ham sandwich."

Shenanigan's does, indeed, have a variety to choose from, with interesting names. Choices of hamburgers consist of the "Nonsense burgers," the "mischief burgers," the "trickery burgers," or you can make up your own. They have a name for that, too. It's called the "treacherous burger."

"We have potato skins which are small bits of potato deep fried and stuffed with cheese and bacon. We got the idea from TGIF," said Williams. "We changed the menu about a month ago to adjust prices. Timmy Hughes from Webb City did the art work and printing on the menus. People have been good about helping out."

## Dormitory rules across nation 'getting stricter'

By David Gaede and Nancy Jarrell  
College Press Service

Even single-sex dorms are now getting stricter.

Last month, the University of Alabama announced it was creating a special "closed residence" hall that will be off limits to members of the opposite

sex 24 hours a day.

While a number of campuses have reported over the last year that they were either not offering co-ed dorms as an option to their students anymore or converting mixed-gender dorms to single-sex, Alabama may be the first major university to lock up a single-sex dorm. The result will be a hall like

those that were the rule on campuses until the late 1960s.

"We had requests by both students and parents," explains John Kagle, Alabama's housing director, "and we felt like there was a need to offer the closed residence hall option to students."

The trend to "privacy, quiet, and an atmosphere more conducive to

academic life" is in fact now the predominant one in campus housing nationwide.

"Choices and options are the watchwords today," says Gary North, president of the Association of College and University Housing Officers and director of housing at the University of Illinois.

## Tax Services

continued from page 3

supervised by Edwin Skurdal, district manager, is yet another firm open year round.

"We work with a skeleton crew during the off season," said Skurdal, "and offer service on limited problems. Tax service is available year round."

Again, the first two weeks of February are the busiest time. Hiring is usually done in December or early January.

Upon hiring, Beneficial normally requires either experience, if they have taken a tax course which some schools offer, or if they have worked for someone else.

Accounting majors are sometimes hired if they have been

exposed to a tax course. Locally, few students are hired because of the availability of experienced people.

One of the problems tax preparers face is the customer's record keeping.

"Record keeping is always a problem," said Skurdal. "People don't keep accurate records and can sometimes cheat themselves because of it. Some customers fail to bring in adequate records the first time."

Reliable Tax Service, headed by Larry D. Nielsen, C.P.A., is geared around the tax season. Eighty percent of the annual volume of work is done from January through

April.

Their busiest time is also the first two weeks of February and then again the last of March up to the April 15 deadline.

"We're proud of the fact," said Nielsen, "that we file very few extensions. We get them out by April 15."

Hiring is done in late November or early December before Christmas. This time is made for ordering forms and supplies for the tax season. For the most part, in hiring tax preparers, experience is needed. Secretaries need secretarial skills and an aptitude for paperwork.

Most clients of Reliable Tax Service are trained to know they need proper documentation. The service inquires into the documentations and if the customer doesn't have the proper documentation, the service discourages placing it on the form.

"Keeping details is necessary to get the types of deductions the client is entitled to," said Nielsen. "By keeping detailed business records, which is as simple as keeping a diary, the customer can be amazed at the types of deductions they can get."

## Administrators' salaries rise 10%

WASHINGTON, D.C. — (CPS)

— Average campus administrators' salaries went up 10 percent over last year, though those at private colleges got bigger raises than public college officials.

In its survey of administrators' salaries, the College and University Personnel Association again found chief executives only the second best-paid officers, with an average salary this year of \$62,700. Last year they averaged \$56,100.

Med school deans are once again the highest-paid campus workers,

averaging \$81,000.

Heads of single institutions average \$51,744 versus \$47,610 in 1980-81.

Other campus health officials are also at the top of the salary scale. Deans of dentistry get \$64,719, and heads of university medical centers average \$61,500.

Law deans get \$68,798.

The worst-paid administrators on American campuses, according to the study, are campus bookstore directors, who this year make an average of \$18,150. The bookstore

managers are the only ones of the 91 job categories surveyed that make less than \$20,000 a year.

Others at the bottom of the scale include directors of alumni affairs, student housing, intramural sports, campus security, and news bureau, the campus bursar, and the heads of student placement, financial aid, publications, and information services.

For the second year in a row, public college administrators' raises were smaller than private college administrators'.

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Additional information can be obtained from the Military Science Department personnel in PA109 or by calling 624-8100, extension 245.

## Income tax

continued from page 3

In 1943 the "pay-as-you-go" system was devised, and in 1944 the simplified returns and standard deductions came into effect. In 1948 allowances for blindness and old age and split-income joint returns for married couples became part of the program.

During World War II exemptions were cut drastically and starting rates were raised drastically. Due to the previous actions and the

inflation caused by the war and the postwar era, the levy was changed from a "class to a mass tax" and greatly increased its "role in the revenue system."

The system of holding back money which had been collected such as had been used in Britain was introduced in the U.S. The excess profits tax was given a second and third trial during World War II and the Korean conflict.

In order to combat the growing inflation caused by the Vietnam War, congress enacted a 10 percent sur tax which was first applied to the 1968 income.

Perhaps the largest revision of income tax laws in the history of the United States was the Tax Reform of 1969. This Tax Reform also closed tax loopholes which kept corporations and wealthy people from having to pay their share of taxes without doing it illegally.

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# The Arts



Amy Grant

## Amy Grant to perform tonight

Competition is high in the recording industry. Most artists work years to finally obtain a recording contract. Then, it takes even more time for an album to top the charts.

Amy Grant is different story. At 21 years old, she already has a total of five top-selling albums. She has been nominated three consecutive years for a Grammy Award in the "Best Contemporary Performance" category.

She is also a three-time finalist of the Gospel Music Association's Dove Awards, for "Album of the Year — Contemporary," and "Female Gospel Vocalist."

In only six years, Amy Grant has become one of today's leading female vocalists in contemporary Christian music.

Grant will be performing at 8 p.m. today at Memorial Hall.

The popularity of Grant's music is the reason for her tremendous success. Her music has a Christian

theme, but appeals to a wider audience. Christian music has been undergoing a change. The traditional style has been updated and more people are listening to this type of music.

Southern Gospel style, with its country influence, was once the dominant force in the field. But in recent years, Grant and other contemporary Christian artists have developed a more popular, rock-oriented style.

Christian music sales have also increased due to previous secular artists, such as Bob Dylan, Al Green and B.J. Thomas, crossing over into the field.

Grant's talent as a singer is matched by her ability as a songwriter. Her songs are lyrical. Their simplicity and polish highlight the beauty and meaning of her words.

"My music's popular because it's so normal," Amy said; "people

can relate to it."

Grant didn't start out looking for success — it found her. A Nashville record producer, Brown Bannister, was Grant's Youth Director at her church. He heard her sing on a tape she made for her family — and knew he heard something special.

She had never dreamed of recording an album. "I just wanted to sing for people," she remembered.

With encouragement from Bannister, she signed with Word, Inc., Records, and became a Myrrh recording artist at the age of 15.

All five of her albums have received top air-play and all have become top-selling albums. For example, her third album, *Never Alone*, was a number one album within six weeks on the inspirational charts in *Cashbox* and *Billboard* trade paper polls.

After eight weeks, it reached number one on the contemporary

Christian charts in *Contemporary Christian Music* magazine.

Many feel Grant is at her best in her live performances. Perhaps this is why her last two albums have been live, in concert albums.

In 1982, Grant will perform over 60 cities. Her concerts will feature her onstage with a six-piece band and three background vocalists.

To Amy, success is secondary. Her first desire is to serve the Lord and she does this through her music.

"I try to share the need that we all have for Jesus Christ, and to help everybody see that need. I'm just doing what God wants me to do. Right now, I'll just keep singing and writing songs," she said.

Tickets for tonight's concert are available at Ozark Bible College, 1111 N. Main and Sonshine Bible Bookstore, 7th and Murphy

## Films, lectures and music scheduled for Benton exhibit at Spiva

*Benton's Bentons*, an exhibit of 75 paintings and drawings by Thomas Hart Benton from the personal estates of the artist and his wife, will be on display at Spiva Art center from March 7 through April 11.

A touring exhibit of Mid-America Art Alliance and the Missouri Arts Council, *Benton's Bentons* offers art-lovers a rich and comprehensive view of the works of one of America's most celebrated artists.

The exhibit will be accompanied by lectures about Benton and his art, a film series sponsored by the

Missouri Southern English Club and a concert of bluegrass and country music by the Country Gazette, sponsored by Southern's Campus Activities Board.

As a special children's component, the exhibit will also include 50 of Benton's original illustrations of Mark Twain's *Tom Sawyer*, *Huckleberry Finn* and *Life on the Mississippi*.

*Benton's Bentons* has been assembled from the extensive collection of artworks held in trust after the deaths of the artist and his wife in 1975. The exhibit covers Benton's full creative span: from a 1909 self-portrait to studies for his

last work, *The Sources of Country Music* mural for the Country Music Hall of Fame in Nashville.

The exhibit includes several studies for the mural and a documentary film showing Benton painting and talking about *The Sources of Country Music*. This film will be presented by the Art center on March 7 at 2:30 p.m. in Phinney Hall of Southern's music department.

Before the exhibit's inaugural showing at the University of Kansas' Spencer Museum of Art in the summer of 1980, many of the works had never been publicly

shown. Included in the show are major Benton landscapes, portraits of Carl Sandburg, Harry Truman and others and scenes of American life.

The various studies for his great public murals provide fascinating insights into the elaborate preparatory work required for these huge artistic projects. Perhaps the exhibit's greatest surprises are the abstract works which reveal that Benton, the self-proclaimed enemy of "European" abstractionist styles, was himself a "closet abstractionist."

Also in conjunction with the ex-

hibit will be a lecture by Sidney Larson, professor of art, Columbia College and a close personal friend of Benton. The lecture, entitled *Evolution of an American Artist* will be presented March 28 at 3 p.m.

The exhibit, its opening reception, films, lectures and concert are open to the public without charge.

Art Center hours are 10 a.m. to 4 p.m., Tuesday through Saturday; 2 p.m. to 5 p.m., Sunday and closed on Monday. Further information may be obtained by calling the Center at 623-0183.

The inclusion of the Mark Twain illustrations as well as the lecture,

films and Country Gazette concert are supported by a grant from the National Endowment for the Humanities.

Mid-America Arts Alliance is a regional partnership of the five state arts agencies of Arkansas, Kansas, Missouri, Nebraska and Oklahoma, individual and corporations in Mid-America and the National Endowment for the Arts.

Local production costs are being met with a grant from the Freeman Johnson Trust Fund and contributions from The Friends of St. Avips, area business and individuals.

## Swedish film Tuesday

*Gertrud*, a prize-winning film from Denmark, will be shown at 7:30 p.m. Tuesday in the Connor Ballroom of the Leon C. Billingsly Student Center on Missouri Southern's campus.

This is the eighth program in the current film festival presented by the Missouri Southern Film Society and co-sponsored by the Missouri Arts Council.

The short film about a diving champion from the thirties, *Taris*, will also be shown.

Set in Stockholm near the turn of the century, *Gertrud* tells the story of a beautiful and celebrated singer who martyrs herself to an ideal of sexual love. *Gertrud's* husband

sees her as an ornament to be shown off in public and when she has an affair with another man, he boasts publicly of the affair.

For *Gertrud*, it is the last straw — she is through giving herself to men who are, in the end, vain and uncaring. She arranges to go to Paris and devote the rest of her life to quiet study.

The last film by the late great Carl Dreyer, *Gertrud* has been described by Richard Roud of *The Guardian* thus: "Dreyer has filmed *Gertrud* in such a manner as to inform it with tragic simplicity and grandeur."

"The plot of the original play has

been cut to the bone; the camera moves very little; lighting and his ability to extract performances of great spiritual intensity make his characteristic conversation shots both gripping and moving. Spirituality is a suspect word nowadays, but I'm afraid there is no way to adequately describe the magic of *Gertrud*."

*Gertrud* was recognized as one of the ten best films of the year by Cahiers Du Cinema and as best film at the New York Film Festival of 1965.

Single admission at the door is \$1.50 for adults and \$1 for senior citizens or students.

## Art faculty to present annual exhibit in March

Faculty members of the art department at Missouri Southern will present the annual faculty exhibit during March in the Balcony Gallery of the Fine Arts Building on Southern's campus.

Opening date for the exhibition is Sunday, March 7, and the show will continue through April 4.

Included in the exhibit will be prints by Val Christensen, assistant professor of art and director of Spiva Art Center; watercolors by Darrell Dishman, assistant pro-

fessor, and acrylics by Nat Cole, associate professor.

Jon Fowler, director of the art department, will display bronze sculptures; Garry Hess, instructor, will show jewelry and Judith Noble-Fowler of the art faculty will exhibit prints.

Gallery hours are 9 a.m. to 5 p.m., Monday through Friday; 9 a.m. to noon, Saturdays and 2 p.m. to 5 p.m., Sundays.

The exhibit is open to the public free of charge.



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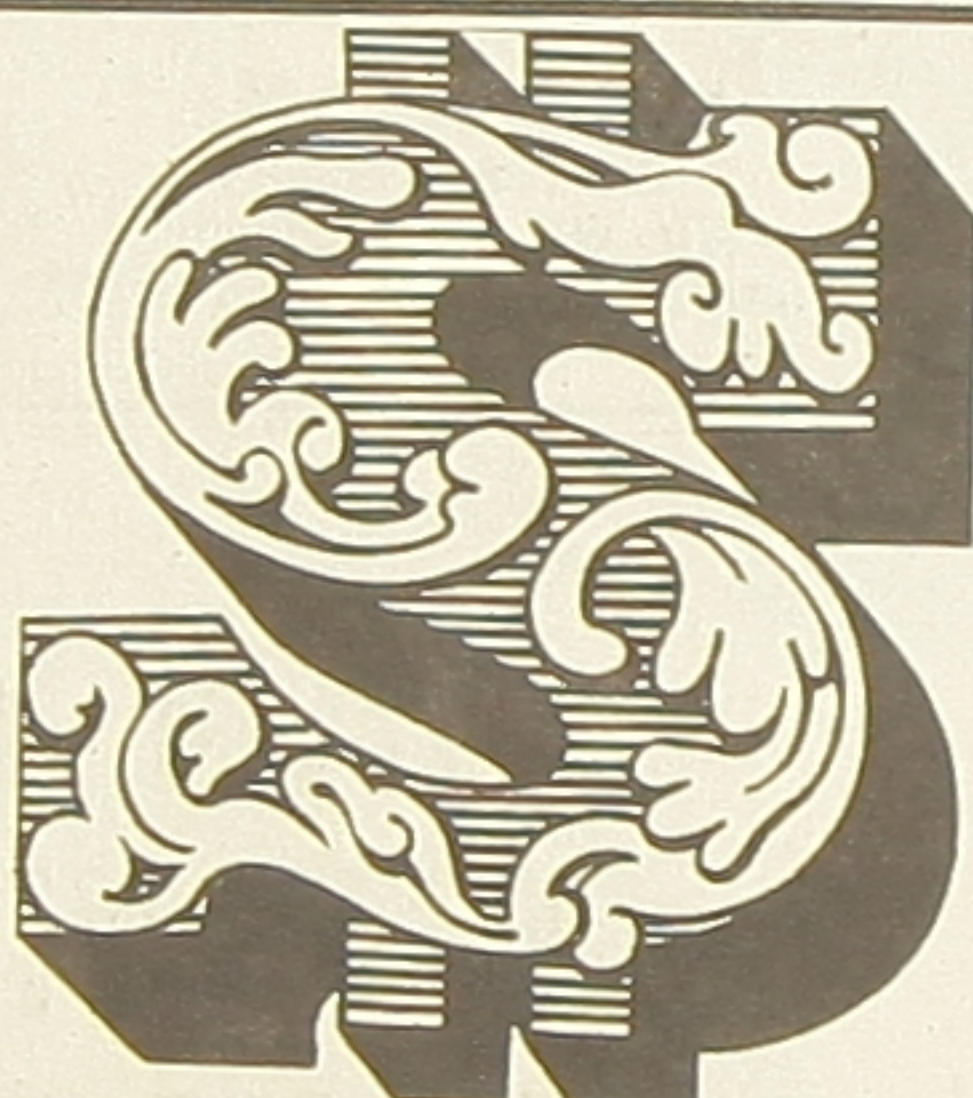
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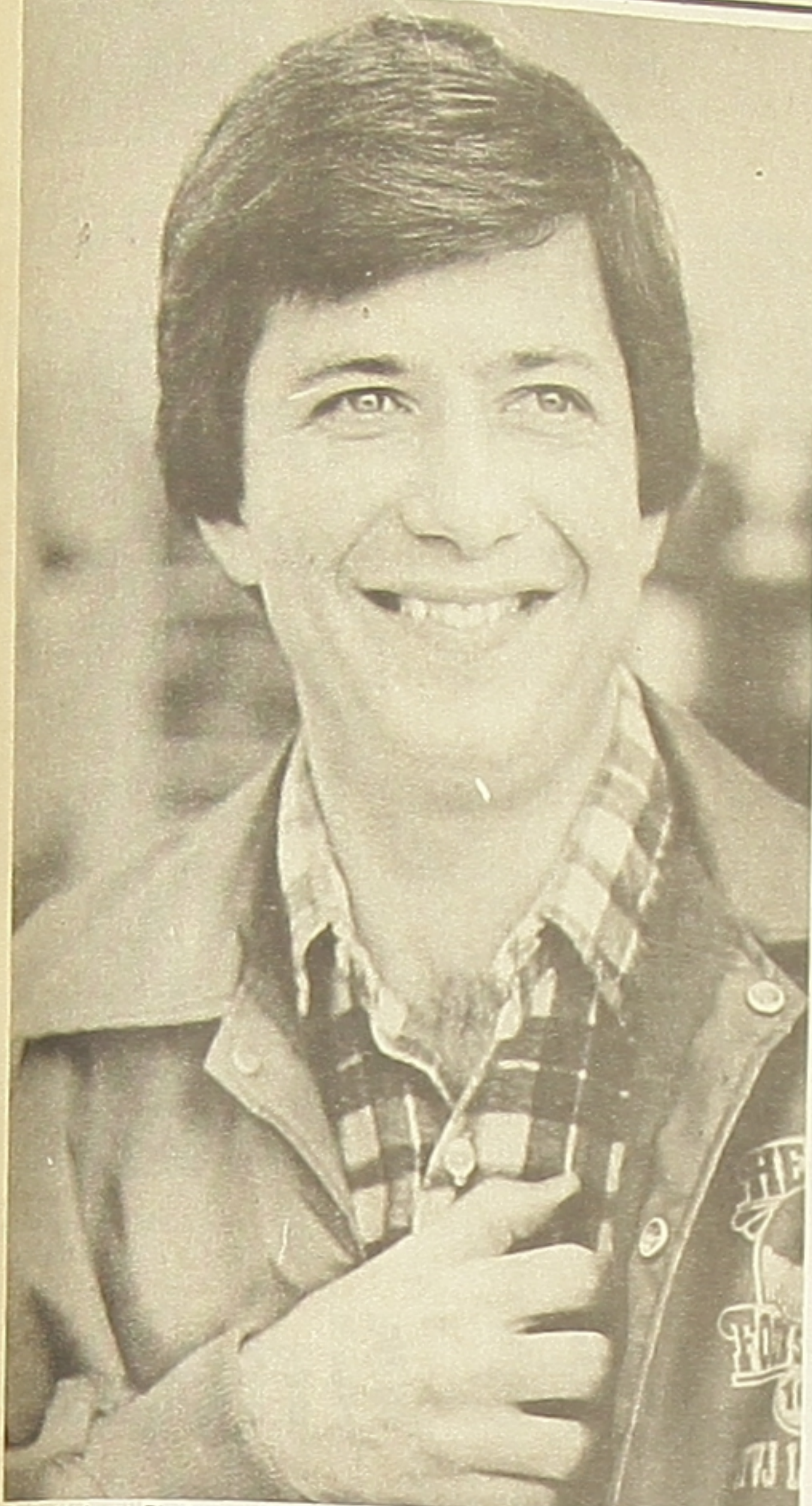
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Greg Holmes Photo

Steve Dyer

## Dyer is 'on the news' weekends for KTVJ

By Kelly Phillips

"Okay, camera one is coming up on you, Jim. Camera two on you, Steve. . . Stand by. . . five, four, three, two, you're on. . ."

Here is Steve Dyer the husband, KTVJ news reporter and weekend anchor, and Missouri Southern student. Dyer is a senior and will be the first graduate of the new communications major at Southern, expecting to finish his degree work at the end of next December.

Dyer attended one semester at Claremore Junior College, then went to Northeast Oklahoma A & M.

"I got real bored with school," he said. "I thought if I found a job I would quit school."

He did find a job at KGLC radio station in Miami, Okla., in the news department. He did not quit school, however.

"I realized I needed a degree to get ahead, so I continued with school," he said.

Dyer decided to continue his study of speech and drama at Pittsburg State University. He didn't give up his work, though; he became news director at KMRJ in Pittsburg, and he also worked part-time at KTVJ in Joplin.

Dyer left KMRJ to work fulltime at KTVJ.

"Television," he said, "has a dimension not found in other media. You can hear and see; there is more to it. . ."

Dyer air checks himself at least twice a week. He looks for ways to improve while working hard to

delete his Oklahoma drawl.

When the communications major was established at Southern, Dyer transferred into the program.

When not working, attending classes, or studying, Dyer's main hobby is horses. "My family has five horses that I train in my spare time. We just got a new colt. I have started to train him, but my free time is limited."

Dyer likes to kick around with sports. He likes fast cars. "I used to race cars, but I outgrew that."

And he and his wife Cindy, also a Southern student, enjoy singing and playing the guitar together.

Reflecting back, Dyer remarked that there were two events that changed his life. "Two years ago, at the age of 20, I became a Christian. That drastically changed my life." The second event was his marriage to Cindy. They have been married 17 months. Together they continue to study the Bible. "We teach the high school Sunday school class, and we are active with the youth group at Bethel Community Church."

As for the future, Dyer says he'll "stay around here until I get my degree or Cindy gets hers in art."

Dyer said broadcasting is one of the most transient fields and that he might move to a larger market.

"I've done everything — weather, sports, news, editing, and live radio and television."

His advice to those who wish to go into broadcasting, "You better want to do it awfully bad; don't get in a hurry. Take a step at a time. It is not as simple as it looks."



Greg Holmes Photo

Jamie Speak

## Pageant offers values for contestant Speak

By Carl Smith

Step—kick—kick up—step—ball—change begins a typical afternoon for freshman Jamie Speak, also known as Miss South Missouri, 1982.

Speak, 19, from Neosho, has had extensive training in dancing during the past 14 years. This experience enabled her to win the Miss South Missouri talent contest, which accounted for 50 percent of the total competition.

Other areas of judging included swimsuit, evening gown, and an interview with a panel of judges concerning current events, intelligence, and goals.

Her training includes ballet, pointe, tap, and jazz dance, and also voice, piano, and painting. She was a student of the Mary Beck School of Dance and currently is an instructor there. She teaches 40 students ranging from age 4 to 14.

Speak said that she felt honored and privileged during that moment last November at the eighth annual Miss South Missouri Pageant in Neosho when she was crowned by Miss America, Elizabeth Ward.

Miss Missouri, Theresa McDonnell, and 1981's Miss South Missouri, Elizabeth McPheeters of Carthage, also participated in the ceremony. She added that the facts that she is the only Miss South Missouri crowned by Miss America and that she is the first Neoshoan to win the title make it even more special to her.

"I entered the Miss South Missouri pageant for the academic values it offers and the chance to make new friends," she said.

"My primary duty as Miss South Missouri is to represent this area at pageants held throughout the state," she said.

In the next few weeks she will be appearing at events in Springfield, Jefferson City, Trenton, and Columbia.

"I am also to be a guest performer at the Miss Grand Lakes Pageant in Grove, Okla.," she added.

Miss Grand Lakes is Oklahoma's largest pageant, and Speak is pleased to have been invited to perform.

At first she had planned to get an overall degree in fine arts with special emphasis in dance. However, as time went on and she worked with the younger people in her church, she realized that communications was the direction for her.

"I want to go into Christian ministry work, counseling young people. There is a great potential in a young person's life, and I want to be able to help them discover that potential so that they may reach goals set before them in life," she said.

Looking back at her years in Neosho High School, Speak has accumulated an impressive academic record, ranking among the top 10 percent of her class, National Honor Society member, cheerleader, and student government, to name a few.

During finals week last semester Speak was in a near-fatal car accident in which she was thrown into the windshield of her car. Since then she has made a remarkable recovery and prefers to forget about the accident.

By Barb Fullerton

Jesse Hash, freshman at Missouri Southern, is an undecided major but has an interest in music.

He was born in Tucson, Ariz., and went to school in Phoenix. Hash came to Joplin his freshman year in high school.

"I have an interest in music because God has given me a gift and I want to develop it for Him and it's fun to sing. It's a pleasant experience," said Hash.

Singing in the Collegiate and the Concert Chorale, he has a strong mellow bass voice.

He also sings in Sanctuary Choir in his church, First Baptist Church in Joplin, and in the youth choir. He also is a member of an ensemble, "The Agape Singers." Hash is also president of Youth Council in church and involved in the Baptist Student Union.

His hobbies are singing, acting, writing poetry, and playing in different sports in his church youth group. "I also like having close friends that I can confide in with my problems," says Hash.

This semester he is in the play *The Crucible*, playing the part of Rev. Parris. "Rev. Parris is a very self-centered man. He feels

everyone is against him and he's too worried about himself to worry about people. He can be pitied because when someone constantly worries about himself, he cannot maintain this man's position in caring for others," said Hash.

Next fall he is transferring to Southwest Baptist University in Bolivar. Hash is going to major in religious studies. "I'm going to SWBU because I want to be in a Christian atmosphere and go after a Christian education. The college is near home and has a good location. I was very impressed with the campus and the school in general when I visited it."

Hash had many honors in his senior year in high school. He was initiated into the National Honor Society by graduating 24th out of a class of 214, was in *Who's Who Among American High School Students*, and received the Empire District Honor Student award. He won the outstanding theatre certificate and trophy for outstanding actor in the International Thespian Society and won degrees of honor, merit, and excellence in the National Forensics League. In college, he is secretary for the Concert Chorale.

Hash lives in Joplin but he makes his home in the dorms. "Dorm life makes a person feel more involved and part of the school and it saves time and besides not being able to sleep at night, it's fun!"

Hash listens to contemporary Christian and easy-listening music. His favorite singers include the Imperials, Amy Grant, Chris Christian, Christopher Cross, the Carpenters, and Dan Fogelberg.

His dream is to become a youth minister. "I want to serve the Lord as best I can and be a good example of Christian leadership," says Hash. He wants to develop any gifts he has been given. For example, his writing, his singing, and his acting.

"I feel happy, and content with a surge of excitement when I express myself in music. It's hard work and you have to work hard to get the message across. You have to practice using facial expressions and everything within yourself," he said.

"As far as careers go and the future goes, I'm going to leave it up to God. I'm going to a religion seminary after college to complete my religious training," he said.

Hash  
content  
with  
music

## 'Serious-minded' students attracted Lambert to Missouri Southern

By Barb Fullerton

Youngest of five brothers, Dr. Joseph Lambert, associate professor of English, grew up in central Mississippi. He was a farm boy and his family had a 75-acre farm about a mile from the town of Monticello.

He went to Mississippi College in Clinton, a Southern Baptist college, where he received his master's degree in English. Later he became an instructor at Gulf Coast Junior College in Florida for four years, and while there won the "Outstanding Teacher of the Year" award. Five years later and out of Auburn University in Alabama where he received his doctorate of philosophy, Lambert arrived at Southern in 1970.

"I had two strong college offers at one time and was interviewed by both. Southern had the best opportunities. The students were a personal opportunity and they showed more promise. There is a good healthy arrangement of students here. They impress me by being serious-minded and they do well in a given class," Lambert said.

Lambert's hobby is camping in a secret place at Ozark National Forest in Arkansas and to him, writing is still a hobby until it turns self-supporting.

In college he began as a psychology major but later changed to English.

"I fell in love with literature in my junior year and it soon led to a Ph.D.," he said.

At Southern he teaches a variety of classes. He started the creative writing class and teaches modern poetry and American literature in addition to freshman composition.

In 1971 he began as adviser for *The Winged Lion*. "Dr. [Henry] Harder [then department head] sold the idea to the administration that such a magazine was needed on campus. This student magazine is unusual in that two departments, art and English, use a joint effort for a variety of material. It received its name from a contest in which students submitted names and out of these the name 'Winged Lion' was born. The art editor every year creates his own image for the cover, but it has the same logo," said Dr. Lambert.

The strong desire to write came to Lambert in college. His desire to write comes from many sources. One source is to have something worth saying or being driven to be said, and a second is that reading good literature becomes a challenge as a writer. A third source is that bad writing leaves a writer disappointed and creates a

need to fill that void, explained Lambert.

"I devote my spare time to writing. I enjoy writing poetry, and I enjoy reading Poe's fiction. I see in my own poetry what makes us come to see beauty, however momentary it becomes. Beauty catches us unaware," said Lambert.

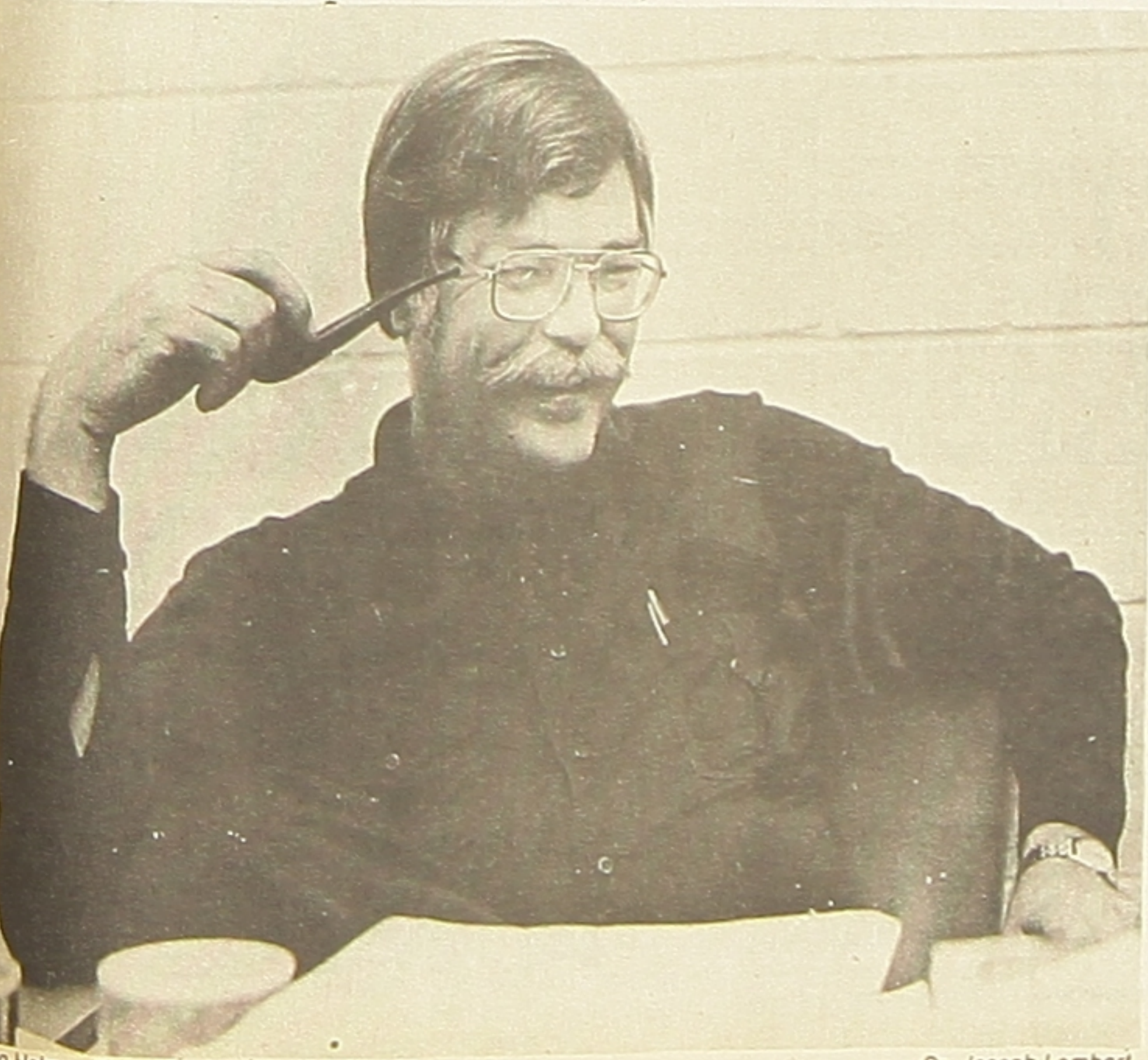
His poems have been published in the *Thornleigh Review* and in *Southern Humanities Review* in Alabama.

Lambert likes different writers for different reasons. "At this stage, it's William Styron. I see him partly belonging to a tradition as pro writers develop their own styles."

Dr. Lambert has been married for several years. His wife Sharon is a deputy juvenile officer for Jasper County and he has a son 19 and a daughter 13.

"My ambition is to be an effective teacher. I feel I have not failed at that. I'm still ambitious to become more published as a writer," he said.

"In the years I have taught creative writing, I have seen young writers who show great promise. Creativity is not in shortness of supply but good writing is hard work and requires dedication."

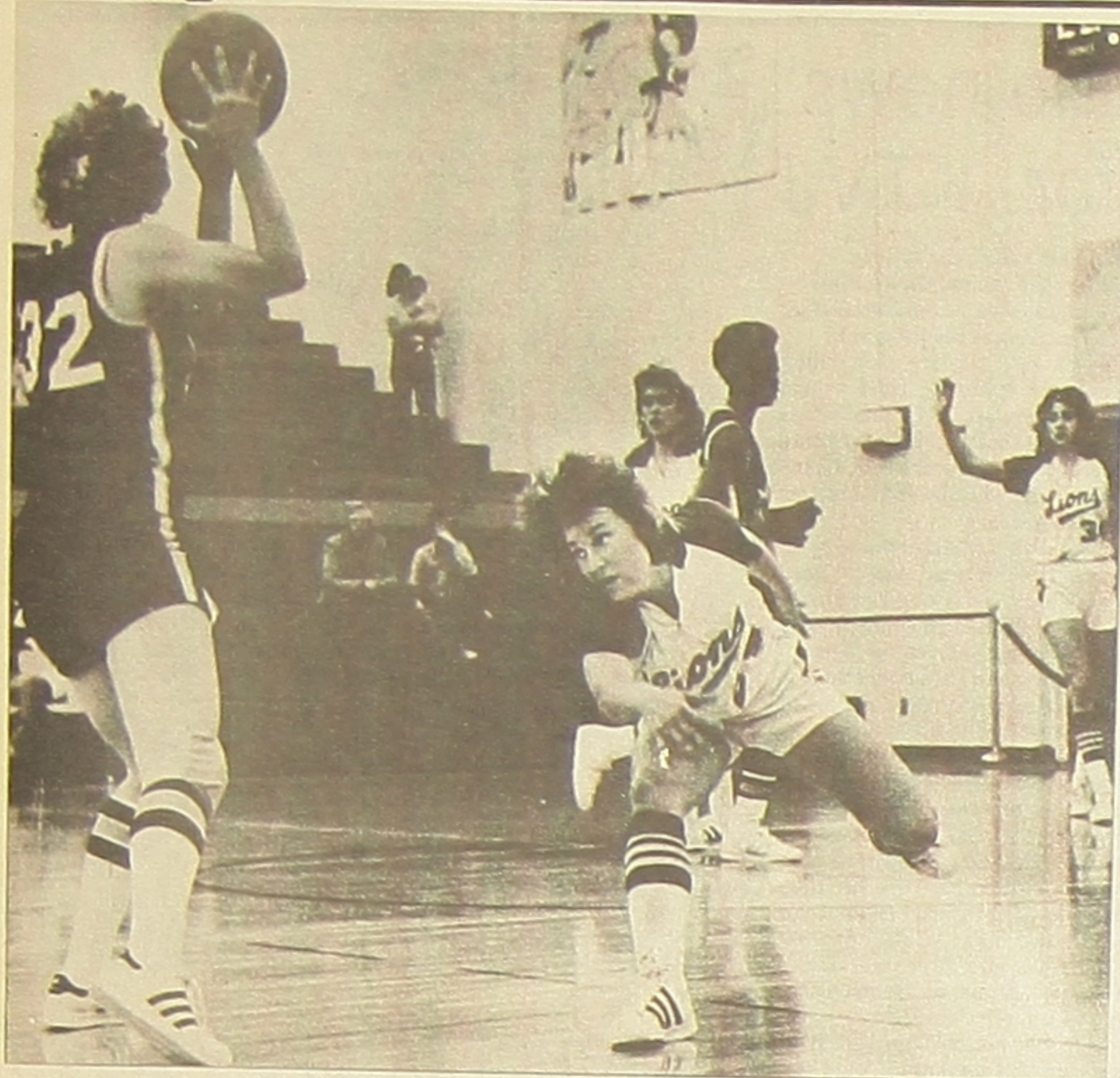


Greg Holmes Photo

Dr. Joseph Lambert



# Sports Extra



Western's Julie Sherwood (32) scored 13 points despite the defensive efforts of senior guard Brenda Pitts. Pitts tallied 11 points for Southern.



Southern's Lisa Mitchell (50) passes inside to JaNelda Dvorak (34) for two points in second half action Wednesday night.

## Lady Lions move to District 16 finals

Big Pam Brisby poured through 24 points as Missouri Southern's Lady Lions knocked off stubborn Missouri Western 55-48 in the opening round of the NAIA District 16 playoffs Wednesday night.

Southern will host William Woods tonight at 7:30 for the district championship. William Woods, hitting 32 of 48 free throws, outlasted Southwest Baptist 78-69 Wednesday in Fulton.

Guards Brenda Pitts and Linda Castillon added 11 and 10 points, respectively, for the Lady Lions. Brisby and Lisa Mitchell grabbed

11 rebounds apiece as Southern held a 43-39 edge on the boards.

Julie Sherwood and Myasthia Kelley netted 13 and 12 points for Western. The Lady Griffons, who had won 11 of their last 12 games, finished with a 15-9 mark.

"I was surprised that Brisby was as wide open as she was early in the game," said Southern coach Jim Phillips. "Pam was really hot in the first half."

With Brisby scoring 15 points, the Lady Lions raced to a 31-20 halftime advantage. Western hit only seven of 35 field goal attempts in the first half.

The Lady Griffons closed the gap to 31-28 on Sherwood's 18-footer with six minutes gone in the second half. Brisby's free throw at 12:49 ended Southern's scoring drought.

Sherwood sank three charities as Western cut the deficit to 34-33 with 10:19 remaining. Mitchell and JaNelda Dvorak were on Southern's bench with four personal fouls at the time.

Layups by Castillon and Brisby gave the Lady Lions a five-point cushion. Teresa Blanks' 15-footer then pulled Western within three, 38-35.

Pitts' three-point play at 6:37 pushed Southern to a 41-35 advantage. The Lady Griffons could get no closer than five points the rest of the way.

Kim Castillon's layup gave Southern its biggest lead, 49-39. Western reduced the spread to 51-46 at 1:19 when Dvorak exited via the foul route.

The Lady Lions secured the victory when Mitchell drilled a 12-footer with 52 seconds to play. Pitts added two free throws in the closing seconds.

"We were really up for the game," said Pitts. "I think the

three-point play I made was possibly the turning point. Lisa (Mitchell) got some key rebounds in the final rebounds."

"They called a lot of fouls in the first half," said Brisby, "but it was a free-for-all in the second half."

"We started forcing things in the second half. We had to adjust to a different style of defense."

Southern, hiking its record to 18-12, snapped a five-game losing streak with the victory. It was the Lady Lions' third triumph over Western this season.

"They were forcing us out of our offense in the second half," said

Phillips. "Pam was having to come out and help. We needed her under the basket."

"We're lucky that Western wasn't real hot at the time. Our defense kept us in the game."

The Lady Lions opened a 10-2 lead early in the first half as Brisby and Pitts scored all the points. Southern made it 24-12 with four minutes left on Brisby's baseline jumper.

Western hit 19 of 71 shots during the game for 27 percent. The Lady Lions sank 23 of 55 casts for 42 percent.

### Ladies to meet Owls

Coach Jim Phillips' Lady Lions entertain William Woods tonight at 7:30 for the championship of District 16.

The winner will host the Area IV tournament, beginning next Tuesday. Wisconsin-Parkside and Grandview (Iowa) are expected to battle then. If Southern triumphs tonight, the Lady Lions would face the winner of that contest at 7:30 p.m. Wednesday.

A Southern victory Wednesday would send the Lady Lions to the eight-team National Tournament in Kansas City.

Phillips knows little about William Woods, coached by Roger Ternes. The Owls, 15-13, defeated Southwest Baptist 78-69 Wednesday to reach the championship round.

"I've never seen them play," said Phillips. "We're not going to take them lightly, though."

Kathy Entwistle, a 6-foot sophomore forward, leads the Owls in scoring. Entwistle is an all-district candidate.

Freshman Janice Pruitt (6-4) and Liene Womack (6-2) will give William Woods a definite height advantage on Southern.

Senior Pam Brisby leads the Lady Lions in scoring and rebounding. The 6-2 center has netted 644 points (21.5 average) and snared 366 rebounds (12.2 per game).

Guards Linda Castillon and Brenda Pitts average 15.3 and 10.2 points per game, respectively. Pitts tops the club in assists with 143.

Senior forward Lisa Mitchell averages 6.6 rebounds and 5.9 points for the Lady Lions. JaNelda Dvorak adds 8.3 tallies per game.

### Southern nosed out for playoff berth

Missouri Southern's late season tumble cost the Lions an NAIA District 16 post-season playoff berth.

The final Dunkel Ratings for District 16 were announced Monday. Southern, finishing seventh with a 40.4 power rating, was nosed out by Southwest Baptist (40.6).

Rockhurst held the top position (47.6), followed by Missouri Western (47.2), Avila (45.2), Drury (44.5), and Missouri-Kansas City (44.3). Tarkio was eighth at 40.2.

### Razorbacks whip Southern

Coach Warren Turner's baseball Lions dropped a doubleheader to the University of Arkansas last Saturday in Fayetteville.

The Razorbacks held Southern to only eight hits in claiming 7-2 and 14-2 victories. Arkansas' Scott Tabor fired a five-hitter in the

opener while Darrel Akerfelds and Ed Myer combined to stop the Lions in the second game.

Gary Bradshaw and Jeff Miller suffered the pitching losses for Southern. Doug Oglesby, Randy Allen, Pat Dugan, Tim Bay, and Jon Blossom also saw action on the mound.

midway through the first. The Antelopes led 44-35 at intermission. Kearney then sprinted to a 63-43 bulge with 12:48 to play.

Southern trailed Fort Hays 30-25 at halftime, but rallied for a 35-32 lead early in the second half. The Tigers then scored eight straight points and never looked back.

The Lions finished 6-8 in the Central States Intercollegiate Conference. Southern, tying with Fort Hays for sixth place, dropped six

of its last seven league outings.

Southern's cold spell began on Jan. 30 with a 75-59 loss to Washburn University in Topeka. The Lions held a 13-8 record before that defeat. Southern could only manage a 2-11 record on the road during the campaign.

Carl Tyler, netting 497 points (16.6 average), finished third in the conference scoring race. Willie "Sweet Pea" Rogers tallied 397 points (13.2), and Ricky Caver had 363 (12.1).

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